
STATUTORY REQUIREMENTS

This appendix cross-references the pages of this Report to the reporting requirements under P.L. 108-106 Sec. 3001, as amended by P.L. 108-375, Sec 1203, P.L. 109-102, Sec. 599, P.L. 109-364, Sec. 1054, P.L. 109-440, Sec. 2, P.L. 110-28, Sec. 3801, and P.L. 110-181, Sec. 1221.

SECTION	STATUTE	SIGIR ACTION	PAGE #
Supervision			
Section 3001(e)(1)	The Inspector General shall report directly to, and be under the general supervision of, the Secretary of State and the Secretary of Defense.	Report to the Secretary of State and the Secretary of Defense.	All
Duties			
Section 3001(f)(1)	It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Iraq and of the programs, operations, and contracts carried out utilizing such funds, including—	Review appropriated funds. Programs, operations, contracts using appropriated funds.	All App. E
Section 3001(f)(1)(A)	The oversight and accounting of the obligation and expenditure of such funds;	Review obligations and expenditures of appropriated funds.	App. E
Section 3001(f)(1)(B)	The monitoring and review of reconstruction activities funded by such funds;	Review reconstruction activities funded by appropriations.	1-158
Section 3001(f)(1)(C)	The monitoring and review of contracts funded by such funds;	Review contracts using appropriated funds.	Note 1
Section 3001(f)(1)(D)	The monitoring and review of the transfer of such funds and associated information between and among departments, agencies, and entities of the United States, and private and nongovernmental entities;	Review internal and external transfers of appropriated funds.	App. E Note 1
Section 3001(f)(1)(E)	The maintenance of records on the use of such funds to facilitate future audits and investigations of the use of such funds.	Maintain audit records.	159-210 App. I
Section 3001(f)(2)	The Inspector General shall establish, maintain, and oversee such systems, procedures, and controls as the Inspector General considers appropriate to discharge the duty.	Establish, maintain, and oversee systems, procedures, and controls.	159-210
Section 3001(f)(3)	In addition, the Inspector General shall also have the duties and responsibilities of inspectors general under the Inspector General Act of 1978.	Duties as specified in IG Act.	All
Section 3001(f)(4)(A) (B)&(C)	The Inspector General shall coordinate with, and receive the cooperation of, each of the following: The Inspector General of the Department of State, The Inspector General of the Department of Defense, and The Inspector General of the United States Agency for International Development.	Coordination with IGs of State, DoD, & USAID.	211-218 App. M App. N
Personnel, Facilities, and Other Resources			
Section 3001(h)(4)(A)	Upon request of the Inspector General for information or assistance from any department, agency, or other entity of the Federal Government, the head of such entity shall, insofar as is practicable and not in contravention of any existing law, furnish such information or assistance to the Inspector General, or an authorized designee.	Expect support as requested.	All
Reports			
Section 3001(i)(1)	Not later than 30 days after the end of each fiscal-year quarter, the Inspector General shall submit to the appropriate committees of Congress a report summarizing for the period of that quarter and, to the extent possible, the period from the end of such quarter to the time of the submission of the report, the activities of the Inspector General and the activities under programs and operations funded with amounts appropriated or otherwise made available to the Iraq Relief and Reconstruction Fund. Each report shall include, for the period covered by such report, a detailed statement of all obligations, expenditures, and revenues associated with reconstruction and rehabilitation activities in Iraq, including the following –	Report – 30 days after the end of each calendar quarter. Summarize activities of IG. Detailed statement of all obligations, expenditures, and revenues.	All
Section 3001(i)(1)(A)	Obligations and expenditures of appropriated funds.	Obligations and expenditures of appropriated funds.	15-42 App. E App. F
Section 3001(i)(1)(B)	A project-by-project and program-by-program accounting of the costs incurred to date for the reconstruction of Iraq, together with the estimate of the Department of Defense, the Department of State, and the United States Agency for International Development, as applicable, of the costs to complete each project and each program.	Project-by-project and program-by-program accounting of costs. Estimate cost to complete each project or program.	15-42 App. E App. F

SECTION	STATUTE	SIGIR ACTION	PAGE #
Section 3001(i)(1)(C)	Revenues attributable to or consisting of funds provided by foreign nations or international organizations, and any obligations or expenditures of such revenues.	Revenues, obligations, and expenditures of donor funds.	17, 18 App. H
Section 3001(i)(1)(D)	Revenues attributable to or consisting of foreign assets seized or frozen, and any obligations or expenditures of such revenues.	Revenues, obligations, and expenditures of funds from seized or frozen assets.	16-18 App. G
Section 3001(i)(1)(E)	Operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Iraq.	Operating expenses of agencies or any organization receiving appropriated funds.	App. E
Section 3001(i)(1)(F)	In the case of any contract described in paragraph (2): A contract described in this paragraph is any major contract or other agreement that is entered into by any department or agency of the United States Government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Iraq with any public or private sector entity for any of the following purposes: To build or rebuild physical infrastructure of Iraq. To establish or reestablish a political or societal institution of Iraq. To provide products or services to the people of Iraq.	Describes a contract.	Note 1
Section 3001(i)(1)(F)(i)	The amount of the contract or other agreement;	Amount of each contract or other agreement.	Note 1
Section 3001(i)(1)(F)(ii)	A brief discussion of the scope of the contract or other agreement;	Brief discussion of each contract scope.	Note 1
Section 3001(i)(1)(F)(iii)	A discussion of how the contracting department or agency identified, and solicited offers from, potential contractors to perform the contract, together with a list of the potential contractors that were issued solicitations for the offers.	Discussion of how potential contractors were identified, how offers were solicited, and a list of contractors that were issued solicitations.	Note 1
Section 3001(i)(1)(F)(iv)	The justification and approval documents on which was based the determination to use procedures other than procedures that provide for full and open competition.	Justification and approval documents for contracts that were not full and open competitions.	Note 1
Section 3001(i)(3)	The Inspector General shall submit to the appropriate committees of Congress semiannual reports meeting the requirements of Section 5 of the Inspector General Act of 1978. The first such report for a year, covering the first six months of the year, shall be submitted not later than July 31 of that year, and the second such report, covering the second six months of the year, shall be submitted not later than January 31 of the following year.	Shall be submitted not later than July 31 of that year, and the second such report.	Complete
Section 3001(i)(4)	The Inspector General shall publish each report under this subsection in both English and Arabic on the Internet Website of the Secretary of State and the Secretary of Defense.	SIGIR will take final written report in electronic format, translate and post to website; encourage DoD and DoS to link to SIGIR website.	www.sigir.mil
Section 3001(i)(5)	Each report under this subsection may include a classified annex if the Inspector General considers it necessary.	If necessary, develop a classified annex.	N/A
Report Coordination			
Section 3001(j)	The Inspector General shall also submit each report under subsection (i) to the Secretary of State and the Secretary of Defense.	Submit report to Secretary of State and Secretary of Defense.	10/30/2008

Note 1: This information is not included in this quarterly report. The list of contacts is available at www.sigir.mil.

IMPACT OF SIGIR OPERATIONS

SIGIR's work impacts many aspects of the U.S. mission in Iraq and the Government of Iraq. To validate the financial or non-financial benefits resulting from SIGIR work, SIGIR requires the staff to document the connection between the benefits reported and the work performed. SIGIR recommendations have enabled U.S. and Iraqi reconstruction management officials to:

- reduce expenditures and improve efficiency and effectiveness
- implement or improve fund and asset controls
- enhance construction quality by ensuring adequacy of design specifications, stopping inadequate construction, and avoiding re-work
- increase potential oil revenue
- avoid waste and unnecessary expenditures

IMPACT OF SIGIR AUDITS

SIGIR reports the financial impact of audits semiannually, as required by law. Through October 30, 2008, SIGIR audits saved and recovered funds of about \$81.60 million and improved the use of \$224.72 million of funds. SIGIR audits also challenged payments of \$14.93 million, including possible duplicate payments, over-payments, or for work that was not completed. This is an increase of \$16.62 million in funds put to better use since the SIGIR July 30, 2008 Quarterly Report. Most of the savings result from a SIGIR recommendation that the Defense Contract Audit Agency review contractor invoices for the Iraqi Police Training Program. For a detailed list of these financial impacts, see Table B-1.

APPENDIX B

DETAIL OF IMPACT OF SIGIR AUDITS (\$ MILLIONS)

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Coalition Provisional Authority Coordination of Donated Funds	04-001				Improved transparency and accountability for donor funds.
Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq	04-002				Improved CPA's control over and insight into the number of civilians assigned to CPA in Baghdad, including both U.S. Government and contractor personnel.
Federal Deployment Center Forward Operations at the Kuwait Hilton	04-003 DFI	\$18.20			Improved economy and efficiency and contract administration.
Task Orders Awarded by Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority	04-004				Improved contract administration and program management.
Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq	04-007				Improved the CPAs internal controls over the transfer of cash.
Coalition Provisional Authority Control Over Seized and Vested Assets	04-008				Improved accountability over non-cash assets.
Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad	04-011 DFI				Improved accountability over property.
Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award	04-013	\$5.00		\$0.19	Improved contract administration and transparency.
Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait	05-002				Improved accountability over property.
Oversight of Funds Provided to Iraqi Ministries through the National Budget Process	05-004 DFI				Improved controls over payroll.
Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defense Services Limited	05-005				Improved contract administration and program management.
Control of Cash Provided to South-Central Iraq	05-006 DFI				Improved contract administration and accountability.
Administration of Iraq Relief and Reconstruction Fund Contract Files	05-007				Improved contract administration and management.
Administration of Contracts Funded by the Development Fund for Iraq	05-008 DFI			\$0.04	
Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	05-009				Improved accuracy of contract administration information.
Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command - Iraq on the Audit of the Award Fee Process	05-010				Improved contract management and administration.
Management of Rapid Regional Response Program Contracts in South-Central Iraq	05-015 DFI			\$2.70	This was the first in a series of audits to improve compliance with applicable guidance and control and accountability for Development Fund for Iraq cash assets and expenditures.
Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy	05-016 DFI			\$1.30	This audit report is one of a series of reports to improve controls over cash, contract management, and grant management for the CPA South-Central Region. (See 05-015)
Award Fee Process for Contractors Involved in Iraq Reconstruction	05-017 DFI		\$7.80		
Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	05-018				Improved contract management and administration.
Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library	05-020 DFI	\$0.15			This audit report is one of a series of reports to improve controls over cash, contract management, and grant management for the CPA South-Central Region. (See 05-015)
Management of Iraq Relief and Reconstruction Fund Programs – Cost-to-Complete Estimate Reporting	05-021				Improved program management and accuracy of reporting to the Congress
Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	05-022				Improved IRRF program management and protection of U.S. reconstruction investment
Management of Rapid Regional Response Program Contracts in South-Central Iraq	05-023 DFI				One of a series of reports designed to improve program management and contract administration of DFI funds. (See 05-015)

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DETAIL OF IMPACT OF SIGIR AUDITS (\$ MILLIONS)

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Management of the Commander's Emergency Response Program for Fiscal Year 2005	05-025				Improved program management of appropriated funds
Methodologies for Reporting Cost-to-Complete Estimates	05-027				Improved program management and accuracy of reporting to the Congress
Management of the GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi	05-028				Audit recommendations led agency to creation of an IRRF coordinating sustainment office.
Audit report on Management of the Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System	06-001				Audit recommendations led to improved IRMS systems development and documentation.
Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund	06-002				Improved IRRF program management.
Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund	06-003				Improved program management and accuracy of IRRF status reporting.
Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq	06-005 DFI				One of a series of reports designed to improve program management and contract administration of DFI funds. (See 05-015)
Multi-National Security Transition Command Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	06-006				Audit recommendations led agency to creation of an IRRF coordinating sustainment office.
Audit Report on U.S. Agency for International Development Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	06-007				Audit recommendations and follow up reports focused on a single, unified transfer process, improved coordination, timely notification and adequate sustainment
Audit Report on Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central	06-008 DFI				Improved cash accountability. Audit recommendations addressed proper storage, retrieval and contingency planning.
Review of Task Force Shield Programs	06-009	\$12.80			Improved property accountability.
Review of the MNSTC-I Reconciliation of the Iraqi Armed Forces Seized Assets Fund/Iraqi Armed Forces	06-010 DFI	\$1.51		\$3.46	
Audit Report on Management of the Primary Healthcare Centers Construction Projects	06-011				Improved program and contract management, property accountability and accurate reporting.
Seized Assets Fund: Review of Contracts and Financial Documents	06-015			\$2.31	
Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-006	06-016	\$23.30			
Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	06-017				Audit recommendations and follow up reports focused on a single, unified transfer process, improved coordination, timely notification and adequate sustainment.
Review of the Advanced First Responder Network	06-020				Improved program and contract management and improved property accountability. Audit recommendations focused on meeting technical requirements and property accountability.
Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program	06-021				Improved program management. Audit recommendations focused on senior leadership, levels of resources, metrics, etc.
Joint Cash Count: Iraq National Weapons Card Program	06-024				Improved accountability for funds transferred from U.S. officials to a bank account for the GoI.
Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006	06-025				One of a series of reports concerning program management and accountability over property within the Healthcare Centers Construction Projects. (See 06-016)
Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital	06-026				Improved program management. Audit recommendations focused on improved program and contract management and accurate reporting.
Review of DynCorp International, LLC, Contract Number S-LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support	06-029				Improved program and contract management—including recoupment of overpayments, challenged invoices, and other funding actions.

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APPENDIX B

DETAIL OF IMPACT OF SIGIR AUDITS (\$ MILLIONS)

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers	06-030				One of a series of reports concerning program management and accountability over property within the Healthcare Centers Construction Projects. (See 06-016)
Management of the Iraqi Interim Government Fund	06-031				Improved accountability for funds; timely, accurate funds status reporting to the Gol.
Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities	06-032				Improved program and management and accuracy ISF support funds reporting.
Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund	06-033				Improved accountability for ISF weapons.
Status of the Provincial Reconstruction Team Program in Iraq	06-034				Improved program management.
Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor	06-035				Improved program and contract management—including potential LOGCAP-wide improvements. Also LOGCAP-wide improved accountability for government property, including lodging facilities and subsistence.
Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq	06-036 DFI				Final in a series of reports designed to improve program management and contract administration of DFI funds. (See 05-015)
Unclassified Summary of SIGIR's Review of Efforts to Increase Iraq's Capability to Protect Its Energy Infrastructure	06-038				Audit recommendations addressed critical infrastructure integrity challenges and improved program management through capacity to track and analyze inputs.
LOGCAP Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance	07-001				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve program and contract management, accountability for government property. (See 06-035)
Status of the Advanced First Responder Network	07-002				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve program management and property accountability within the First Responder program. (See 06-020)
Status of U.S. Government Anticorruption Efforts in Iraq	07-007				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve program management within the Anticorruption program at the U.S. Embassy-Iraq. (See 06-021)
Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	07-011		\$3.18		
Sustainment of the Advanced First Responder Network (Restricted Distribution)	07-013				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve program management and property accountability within the First Responder program. (See 06-020)
Status of the Provincial Reconstruction Team Program Expansion in Iraq	07-014				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve program management of the PRT (See 06-034)
Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq (October 18, 2007)	07-015				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve program management of the PRT (See 06-034)
Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program	07-016	\$20.64	\$197.12	\$4.17	
Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq	08-001				Improved program and contract management.
Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition	08-002				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve program and contract management, accountability for government property. (See 06-035)
Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects	08-006				Improved program management. Audit recommendations focused on program documentation, sustainment, lessons learned.
Efforts to Implement a Financial-Management Information System in Iraq	08-007				A companion to 08-001, the audit identifies lessons learned for USAID to move forward in developing a DoI IFMIS.

Continued on the next page

DETAIL OF IMPACT OF SIGIR AUDITS (\$ MILLIONS)

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program (April 22, 2008)	08-014				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve program and contract management—including recoupment of overpayments, challenged invoices, and other funding actions. (See 06-029)
Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste	08-017				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve the process of transferring assets to the GoI. (See 06-007)
Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC	08-018			\$0.57	Improve program management and contract oversight.
Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.	08-019				Improve program management through better contract and property management.
Comprehensive Plan Needed to Guide the Future of the Iraq Reconstruction Management System	08-021				Improve information systems supporting the Iraq reconstruction program.
Government of Iraqi Increasingly Funding Iraq Security Forces Infrastructure Development, but Substantial U.S. Support Remains	08-022				Identifies cost saving opportunity through either the sharing of program cost with the Government of Iraq or the transfer of the program to Iraq for funding.
Information on a Special Department of Defense Program to Foster Economic Recovery in Iraq	08-024				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management within the Anticorruption program at the U.S. Embassy-Iraq. (See 06-021)
Opportunities to Enhance U.S. Democracy Building Strategy for Iraq	09-001				Improve the program management of the Democracy-Building Grant program for Iraq
Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue	09-002				Reflects SIGIR's efforts to assist U.S. and Iraqi efforts to improve management information associated with Iraqi Security Forces. (See 08-015)
Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute	09-003 DFI			\$0.19	Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management of the PRT. (See 08-014 and 08-015)
Iraq Reconstruction Project Terminations Represent a Range of Actions	09-004		\$16.62		Improved program management and contract oversight.
Agencies Need Improved Financial Data Reporting for Private Security Contractors	09-005				Improved program efficiency and effectiveness.
Status of Department of State Economic Support Fund Obligations Used for Iraq Reconstruction Projects	09-006				Improved program management and oversight of funds.
Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission	09-007				Improved program oversight.
Total		\$81.60	\$224.72	\$14.93	

Impact of SIGIR Investigations

SIGIR investigators have recovered or seized assets valued at more than \$17.4 million as a result of court-ordered restitution and forfeiture. Investigators also prevented about \$3.8 million of incurred cost by alerting contracting officers to improper contracts. SIGIR’s investigative work contributed to improving controls in contracting and financial management and identified another \$11.5 million in potential recovery. For details, see Table B-2.

These impacts are the result of investigative actions from 374 open, closed, or referred cases. Seized funds were recovered from subjects identified in ongoing and closed SIGIR investigations. Recoveries are documented from fraudulent payments and seizures of unaccounted-for cash. Property seizures reflect the assessed value of currently seized assets purchased with illegally obtained funds and recovered in criminal investigations.

DETAIL OF FINANCIAL-RELATED IMPACT OF SIGIR INVESTIGATIONS (\$ MILLIONS)

	COURT-ORDERED RESTITUTION/ FORFEITURE	COST AVOIDANCE	POTENTIAL RECOVERY
Total	\$17.4	\$3.8	\$11.5

Note: Numbers are provided in aggregate. Individual tracking is done on a case level and maintained by SIGIR AIG for Investigations.

TABLE B-2

CROSS-REFERENCE OF SIGIR BUDGET TERMS

The Special Inspector General for Iraq Reconstruction (SIGIR) collects and presents funding data from different sources. This appendix cross-references budget terms associated with IRRF, ISFF, ESF, CERP, INL as well as international support for Iraq Reconstruction.

	SIGIR TERMINOLOGY				
	Appropriation	Allocation	Obligation	Expenditure	
FUND TYPE	SOURCE TERMINOLOGY				SOURCE
IRRF 2	Appropriation	Apportion	Obligation	Disbursement	DoS, <i>Iraq Weekly Status Report</i>
ISFF FY 2005 - FY 2008	Appropriation	PBAS Funds	Obligation	Disbursement	OSD, response to SIGIR data call
ESF FY 2003 Base and Supplemental, ESF FY 2006 Supplemental, ESF FY 2006 State, ESF FY 2007 Supplemental and Continuing Resolution, ESF FY 2008	Appropriation	Allocation	Obligation	Expenditure	GRD, response to SIGIR data call; USAID, response to SIGIR data call; ITAO, response to SIGIR data call
CERP FY 2004 - FY 2008	Appropriation	Amount	Commitment/Obligation	Disbursement	ITAO, <i>Essential Indicators Report</i>
	Appropriation	Available	Obligation	Disbursement	OSD, response to SIGIR data call
INL	Allotment	NA	Obligation	Liquidations	INL, response to SIGIR data call
International Support for Iraq Reconstruction	NA	NA	Commitment	Disbursement	Development Assistance Database (www.mop-iraq.org/dad)

SECTOR CROSS-REFERENCE

This appendix provides a cross-referenced display of how sectors funded by the Iraq Relief and Reconstruction Fund (IRRF 2), the Iraq Security Forces Fund (ISFF), the Economic Support Fund (ESF), and the Commander's Emergency Response Fund (CERP) relate to the SIGIR-defined sectors.

TABLE D-1

SECTOR CROSS-REFERENCE

AREA	SIGIR SECTOR	ESF PROGRAMS	IRRF 2 SECTORS	CERP PROJECT TYPES	ISFF
Security	Security and Justice	Marla Ruzicka Iraq War Victims Fund (transferred to IRRF)	Security and Law Enforcement	Battle Damage	All Funding
		Regime Crimes Liaison Office	Justice, Public Safety, and Civil Society	Civic Infrastructure Repair Protective Measures Detainee Release Payments Law & Governance Condolence Payments Civic Cleanup Activities	
Economy	Economic Development	Inma	Private Sector Development	Food Production & Distribution	
		Provincial Economic Growth (PEG) Program Targeted Development Program Izdiyar Economic Governance II, Policy & Regulatory Reforms Infrastructure Security Protection (ISP) - Private Sector Development		Agriculture Economic, Financial, and Management Improvements Civic Support Vehicles	
Infrastructure	Electricity	O & M Sustainment - Electricity Plant-Level Capacity Development & Technical Training - Electrical Infrastructure Security Protection (ISP) - Electrical	Electricity Sector	Electricity	
	Oil and Gas	Infrastructure Security Protection (ISP) - Oil	Oil Infrastructure		
	Water	O & M Sustainment - PW & Water Plant-Level Capacity Development & Technical Training - PW & Water Infrastructure Security Protection (ISP) - PW & Water	Water Resources and Sanitation	Water & Sanitation	
	Health Care	O & M Sustainment - Health Plant-Level Capacity Development & Technical Training - Health	Health Care	Health Care	
	Transportation and Communications	O & M Sustainment - Transportation and Communications Plant-Level Capacity Development & Technical Training - Communication Plant-Level Capacity Development & Technical Training - Transportation	Transportation and Communications Roads, Bridges, and Construction	Transportation Telecommunications	
	Buildings	O & M Sustainment - Buildings Infrastructure Security Protection (ISP) - Buildings			

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SECTOR CROSS-REFERENCE

AREA	SIGIR SECTOR	ESF PROGRAMS	IRRF 2 SECTORS	CERP PROJECT TYPES	ISFF
Governance	Capacity Development	National Capacity Development Ministerial Capacity Development Community Stabilization Program PRT/PRDC PRT/QRF	Admin Expense (USAID, State)	Other Humanitarian and Reconstruction Projects	
	Democracy	Community Action Program Local Governance Program Democracy and Civil Society			
	Refugees, Human Rights, and Education	Iraqi Refugees (Jordan)	Education, Refugees, Human Rights	Education	

U.S. APPROPRIATED FUNDS

This appendix provides a brief description and accounting of the largest accounts appropriated for Iraq relief and reconstruction under these laws:

- P.L. 108-7, February 20, 2003
- P.L. 108-11, April 16, 2003
- P.L. 108-106, November 6, 2003
- P.L. 108-287, August 5, 2004
- P.L. 109-13, May 11, 2005
- P.L. 109-102, November 14, 2005
- P.L. 109-148, December 30, 2005
- P.L. 109-234, June 15, 2006
- P.L. 109-289, September 29, 2006
- P.L. 110-28, May 25, 2007
- P.L. 110-92, P.L. 110-116, P.L. 110-137, P.L. 110-149, December 21, 2007
- P.L. 110-161, December 26, 2007
- P.L. 110-252, June 30, 2008

The first section of this appendix provides a brief history and summary of each fund, and the second section provides the status of funding.

Summaries of U.S. Appropriated Funds

Iraq Relief and Reconstruction Fund 1 and Other Funding under P.L. 108-11

The first U.S. appropriation specifically for the relief and reconstruction of Iraq occurred in April 2003. The Congress passed P.L. 108-11, creating the Iraq Relief and Reconstruction Fund (IRRF 1). Through IRRF 1, \$2.475 billion was made available to the U.S. Agency for International Development (USAID), Department of Defense (DoD), Department of

State (DoS), Department of Treasury (Treasury), and U.S. Trade and Development Agency (USTDA).

Initially, IRRF 1 reconstruction managers were focused on the immediate humanitarian needs of post-conflict environments and addressing the rehabilitation and reconstruction of Iraq.¹ IRRF 1 was intended to provide a rapid, short-term infusion of funds to help jumpstart the recovery of Iraq in the post-conflict period. To address this focus, most funding was apportioned to USAID (71.2%), followed by DoD (22.8%), DoS (5.5%), Treasury (0.3%), and USTDA (0.2%).

IRRF 1 funds expired in September 2004; however, an account balance remains available to make legitimate obligation adjustments, to document previously unrecorded obligations, and to make upward adjustments in previously under-recorded obligations.

USAID's IRRF 1 programs, funded by \$1.617 billion, are now complete. The major program areas are an extension of the overall goals of the fund:

- Restore Economically Critical Infrastructure
- Improve Efficiency and Accountability of Government
- Support Education, Health, and Social Services
- Relief: Office of Foreign Disaster Assistance
- Office of Transition Initiatives (OTI), Expand Economic Opportunity

DoD is the second-largest implementer of IRRF 1 funds, apportioned \$518.28 million. Nearly all of these funds have been obligated,

and \$517.94 million has been expended.² The agency administered programs to aid in the restoration of critical infrastructure, including:

- Restore Iraqi Electricity (RIE)
- Restore Iraqi Oil (RIO)
- First Responder Network/DIILS

The Gulf Region Division (GRD) reported that many of the projects started under the IRRF 1 were subsumed by IRRF 2 programs. Therefore, outputs and outcomes from the IRRF 1 are covered by the stated outputs and outcomes of IRRF 2 programs.³

DoS was apportioned just more than \$125 million of the IRRF 1, and all of these monies have been obligated. As of March 31, 2008, just more than \$116 million had been expended.⁴ IRRF 1 expenditures by DoS were largely for rule-of-law efforts, including:⁵

- Police/Prison Programs: Reconstruction and Modernization of Detention Facilities
- Relief Efforts: Migration and Refugee Assistance
- Law Enforcement: Bureau of International Security and Nonproliferation and Bureau of International Narcotics and Law Enforcement Affairs (INL)
- Humanitarian Demining: minefield and battle-area clearance operations

All of Treasury's \$6 million apportionment has been obligated for technical assistance. As of March 31, 2008, more than \$5 million had been expended.⁶ The USTDA was apportioned \$4.9 million via the IRRF 1. As of March 31, 2008, it had obligated all of its IRRF 1 funding and

expended \$4.7 million to provide economic-related assistance and capacity development for Iraqi officials.

Other Funds under P.L. 108-11

P.L. 108-11 also created the Natural Resources Risk Remediation Fund (NRRRF) and made \$489 million available "for expenses necessary, in and around Iraq, to address emergency fire fighting, repair of damage to oil facilities and related infrastructure."

Funds for the daily operations of the Coalition Provisional Authority (CPA) were made available as well. In November 2003, P.L. 108-106 made more substantial funding available for CPA, and although it ceased operations on June 28, 2004, contractual payment of obligations resulting from contracts awarded during its tenure are still being fulfilled. Most of the funds (55%) allocated in P.L. 108-11 were used for the rehabilitation of Iraqi infrastructure—primarily oil production and electricity generation. Other major uses include humanitarian relief, governance initiatives, and health and social services.

Iraq Relief and Reconstruction Fund 2 under P.L. 108-106

Under P.L. 108-106, \$18.439 billion in funds were made available to further support U.S. agencies managing the reconstruction effort. After assessing the state of Iraq's infrastructure, the United States set additional priorities for IRRF 2 projects in core areas to address years of critical neglect, entailing large projects in the oil, electricity, and water sectors. The act mandates specific funding totals by sector, with limitations

on the transfer of funds among sectors and guidelines for congressional approval of larger modifications.

Apportioned funds are restricted to six departments or agencies: DoD, DoS, USAID, Treasury, the U.S. Institute of Peace (USIP), and Department of Health and Human Services (HHS). DoD oversees the largest percentage of IRRF 2— more than \$13 billion of the total.⁷

On September 30, 2008, authority for obligating funds for new projects under the IRRF 2 expired. To date, more than \$17.86 billion has been obligated, and \$17.26 billion has been expended for reconstruction efforts in Iraq. All unobligated funds remain available only for modifications and adjustments to existing contract obligations.⁸

Commanders' Assistance Programs

Military assistance programs continue to play a vital role in the reconstruction of Iraq. In an insecure environment, area commanders can develop the necessary relationships with Iraqi civic leaders to initiate crucial local projects.

Commander's Emergency Response Program

Since May 2003, the Commander's Emergency Response Program (CERP) has been used to produce targeted local relief and reconstruction efforts throughout Iraq. Initially, CPA created the fund with seized Iraqi assets and oil revenue from the Development Fund for Iraq (DFI). By late 2003, the Congress began to appropriate U.S. funds to these projects—the most recent, in June 2008.

Unlike the large-scale infrastructure work funded by the IRRF 2, CERP projects were intended to be smaller and more responsive to the immediate priorities of maneuver commanders.⁹ The Multi-National Corps-Iraq (MNC-I), which coordinates use of the CERP, issues guidance for the selection and use of the funds in its publication *Money as a Weapons System* (MAAWS). Included in MAAWS, MNC-I publishes the CERP Standard Operating Procedures (SOP) for proposing projects, awarding contracts, and managing activities.¹⁰ The SOP indicates that key elements for project selection are speed of execution, ability to employ Iraqis, benefit to the Iraqi people, and visibility to the community.¹¹

TABLE E.1

U.S. APPROPRIATIONS TO THE CERP (\$ MILLIONS)

APPROPRIATION	DATE	AMOUNT
P.L. 108-287	8/5/2004	\$140
P.L. 109-13	5/11/2005	\$718
P.L. 109-148	12/30/2005	\$408
P.L. 109-234	6/15/2006	\$300
P.L. 109-289	9/29/2006	\$375
P.L. 110-28	5/25/2007	\$375
P.L. 110-161	12/26/2007	\$370
P.L. 110-252	6/30/2008	\$875
Total		\$3,561

The CERP was initially intended primarily for small-scale projects that would benefit the local population.¹² These projects often supplement the long-term benefits produced by large infrastructure projects and reinforce economic efforts on a local level.¹³ Overall funding trends are consistent with these priorities; however, the use of CERP funds has evolved both numerically and categorically.

In addition, the GOI funded a similar CERP-equivalent program, which is executed from GOI funds through the U.S.-administered CERP mechanisms. For appropriations to the CERP, see Table E.2.

Commanders Humanitarian Relief and Reconstruction Program and Iraqi Interim Government Fund

In 2004, Iraq's governing body established the Iraqi Interim Government Fund (IIGF), with \$136 million from the DFI, to support U.S. military commanders in responding to the urgent humanitarian relief and reconstruction requirements of the local population in their areas of responsibility. In response to an Iraqi demand to match the IIGF, a separate program—the Commanders Humanitarian Relief and Reconstruction Program (CHRRP)—was created with \$86 million of the IRRF 2.

The Multi-National Force-Iraq (MNF-I) maintains IIGF and CHRRP funding. Iraqi government projects must be selected from a project list approved by the Iraqis and MNF-I.

Economic Support Fund (ESF)

Since 2003, the U.S. Congress has appropriated nearly \$3.74 billion to the Economic Support Fund (ESF). The ESF is a bilateral economic assistance account for use by U.S. allies and countries in democratic transition to promote U.S. foreign policy objectives.¹⁴ “Funding to the ESF was intended to continue programs to sustain U.S.-funded infrastructure and to support democracy, governance, civil society, economic policy reform, private sector, and agriculture programs.”¹⁵

Several ESF programs are continuing work that was started with funding from the IRRF. They address work to stabilize communities, provide support to the victims of violence, and fund critical sustainment work to protect the U.S. investment allocated to infrastructure construction.

DoS is responsible for managing project identification, priorities, requirements, and funding for ESF projects. Under policy guidance from DoS, USAID and the Gulf Region Division (GRD) of the U.S. Army Corps of Engineers implement most ESF programs. As the primary executing agencies, GRD and USAID received approximately 89% of ESF allocations.

TABLE E.2

U.S. APPROPRIATIONS TO THE ESF (\$ MILLIONS)

APPROPRIATION	DATE	AMOUNT
P.L. 108-7	2/20/2003	\$40
P.L. 108-11	4/16/2003	\$10
P.L. 109-102	11/14/2005	\$60
P.L. 109-234	6/15/2006	\$1,485
P.L. 110-28	5/25/2007	\$1,478
P.L. 110-92, 110-116, 110-137, 110-149	12/26/2007	\$123
P.L. 110-161	12/21/2007	\$15
P.L. 110-252	6/30/2008	\$527
Total		\$3,738

ESF program funding is aligned with security, economic, and political objectives:

- The **security track** receives the largest allocation of funds, about 64%, to strengthen the coordination between the GOI and local groups and assist in securing critical infrastructure to improve the GOI's ability to deliver essential services.
- The **economic track** receives 17% of ESF funding, promoting development through sustainment of assets, training programs, increased access to finance, and other economic and capacity-building activities.
- The **political track** receives 19% of total funding, assisting the GOI in strengthening core ministry functions and supporting governance-building initiatives.

For a list of appropriations to the ESF, see Table E.3.

Iraq Security Forces Fund (ISFF)

On May 11, 2005, the Congress authorized creation of the Iraq Security Forces Fund (ISFF) in P.L. 109-13. Administered by DoD, the ISFF is now the second-largest U.S. reconstruction fund created for Iraq. This fund allows the Commander, Multi-National Security Transition Command-Iraq (MNSTC-I), to provide assistance to the Iraqi Security Forces (ISF). The ISF is made up of the Police Service, the National Police, and the Directorate of Border Enforcement, under the Ministry of Interior; the Ground Forces (Army), the Navy, and the Air Force; and Support Forces, under the Ministry of Defense; and the Special Operations Forces under the Counter-Terrorism Bureau

ISFF projects support the ISF—through the Ministry of Defense (MOD) and Ministry of Interior (MOI)—with equipment, supplies, services, and training, as well as repair, renovation, and construction of facilities and infrastructure.¹⁶ Approximately 96% of ISFF obligations fund four primary sub-activities:¹⁷

- Equipment and Transportation
- Training and Operations
- Infrastructure
- Sustainment

A small portion of ISFF funding is also divided among these programs:¹⁸

- Quick Response Fund¹⁹
- Detainee Operations
- Lift and Sustain²⁰
- Disarmament, Demobilization, and Reintegration
- Prosthetics

TABLE E.3

U.S. APPROPRIATIONS TO THE ISFF (\$ MILLIONS)

APPROPRIATION	DATE	AMOUNT
P.L. 109-13	5/11/2005	\$5,391
P.L. 109-234	6/15/2006	\$3,007
P.L. 109-289, P.L. 110-28	9/26/2006, 5/25/2007	\$5,542
P.L. 110-161	12/21/2007	\$1,500
P.L. 110-252	6/30/2008	\$2,500
Total		\$17,940

Nearly 33% of all U.S. reconstruction funding has been appropriated to the ISFF. For a list of these appropriations, see Table E.4.

Status of Funding

SIGIR compiled data on the sources, uses, and status of Iraq reconstruction funds from the Defense Finance and Accounting Service, USACE, DoS, USAID, Treasury, DoD Washington Headquarters Service (WHS), MNC-I, USTDA, Iraq Transition Assistance Office (ITAO), Overseas Private Investment Corporation (OPIC), USIP, DoJ, and Corps

of Engineers Financial Management System. SIGIR analyzed the data for reasonableness and consistency across sources of data to the extent practical but did not independently validate the data. SIGIR did not review or audit the processes, controls, or systems in place at the providing agency or organization. SIGIR accepted the data provided and believes that the presentation of sources and uses of funds in this Report is a reasonable compilation of the status of Iraq relief and reconstruction funding through September 30, 2008 (unless an alternative date is noted).

Endnotes

- 1 P.L. 108-11, Emergency Wartime Supplemental Appropriations Act, 2003, 4/16/2003.
- 2 USAID, response to SIGIR data call, 4/8/2008; GRD, response to SIGIR data call, 4/2/2008; Treasury, response to SIGIR data call, 4/3/2008; USTDA, response to SIGIR data call, 4/3/2008; DoS, response to SIGIR data call, 4/5/2007; WHS, response to SIGIR data call, 4/1/2008; DFAS response to SIGIR data call, 4/10/2008.
- 3 GRD, response to SIGIR data call, 3/20/2008.
- 4 USAID, response to SIGIR data call, 4/8/2008; GRD, response to SIGIR data call, 4/2/2008; Treasury, response to SIGIR data call, 4/3/2008; USTDA, response to SIGIR data call, 4/3/2008; DoS, response to SIGIR data call, 4/5/2007; WHS, response to SIGIR data call, 4/1/2008; DFAS, response to SIGIR data call, 4/10/2008.
- 5 DoS, *Section 2207 Report*, 12/2004; DoS, *Section 2207 Report*, 1/2008.
- 6 USAID, response to SIGIR data call, 4/8/2008; GRD, response to SIGIR data call, 4/2/2008; Treasury, response to SIGIR data call, 4/3/2008; USTDA, response to SIGIR data call, 4/3/2008; DoS, response to SIGIR data call, 4/5/2007; WHS, response to SIGIR data call, 4/1/2008; DFAS response to SIGIR data call, 4/10/2008.
- 7 P.L. 108-106, Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 11/6/2003.
- 8 Embassy, response to SIGIR data call, 10/3/2008.
- 9 MNC-I, *Money as a Weapon System*, 6/2007, p. 9.
- 10 MNC-I, *Money as a Weapon System*, 6/2007, Appendix C.
- 11 MNC-I, *Money as a Weapon System*, 6/2007, p. C4.
- 12 SIGIR Audit 08-006, "Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects," 1/25/2008.
- 13 MNC-I, *Money as a Weapon System*, 6/2007, Appendix C.
- 14 <http://www.usaid.gov/policy/budget/cbj2007/an/esf.html>
- 15 GAO, Iraq: Reconstruction Assistance, Updated 11/12/2007.
- 16 P.L. 109-13, Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Tsunami Relief, 5/11/2005.
- 17 SIGIR is using MNSTC-I's classification of these topics as sub-activity groups.
- 18 MNSTC-I, response to SIGIR data call, 4/12/2008. Note: ISFF has also been used to fund the quick response fund and disarmament, demobilization, and reintegration. However, the most recent data sent by MNSTC-I does not include these funds.
- 19 The ESF program also has a program called the Quick Response Fund. This program differs from the ISFF's Quick Response Fund, which primarily supports projects for the ISF.
- 20 Lift and Sustain refers to ISFF funding that goes toward supporting Iraq's counterinsurgency efforts, including food, fuel, and other logistical support services.

SUMMARY OF TABLES

TABLE REFERENCE	RELATED FUND	DESCRIPTION
E-4	NRRRF, IRRF 1, Non-IRRF, and IFF	Status of Supplemental Appropriation, P.L. 108-11
E-5	IRRF 1	Status of P.L. 108-11 IRRF 1 Funds by Program and by USAID Strategic Objectives
E-6	Non-IRRF 1	Status of P.L. 108-11 Non-IRRF 1 Funds by Program and by USAID Strategic Objectives
E-7	CERP	CERP Projects by Type for FY 2004 and FY 2005
E-8	CERP	CERP Projects by Type for FY 2006 and FY 2007
E-9	CERP	CERP Projects by Type for FY 2008
E-10	CHRRP and IIGF	CHRRP and IIGF Funding
E-11	IRRF 2	Funding Status of the IRRF 2
E-12	ISFF	Financial Status of Iraq Security Forces Fund (FY 2005)
E-13	ISFF	Financial Status of Iraq Security Forces Fund (FY 2006)
E-14	ISFF	Financial Status of Iraq Security Forces Fund (FY 2007)
E-15	ISFF	Financial Status of Iraq Security Forces Fund (FY 2008)
E-16	ESF	Financial Status of Economic Support Fund (FY 2006)
E-17	ESF	Financial Status of Economic Support Fund (FY 2007)
E-18	ESF	Financial Status of Economic Support Fund (FY 2008)

STATUS OF SUPPLEMENTAL APPROPRIATION, P.L. 108-11, AS OF 9/30/2008 (\$ MILLIONS)

SOURCE	AGENCY	APPORTIONED	OBLIGATED	EXPENDED
NRRRF	DoD	\$800.65	\$800.65	\$800.65
IRRF 1	USAID	1,617.03	1,606.55	1,603.50
	DoD	518.28	518.26	517.94
	DoS	125.35	125.35	116.74
	Treasury	6.00	6.00	5.01
	USTDA	4.94	4.94	4.72
	Subtotal	2,271.60	2,261.10	2,247.91
Non-IRRF P.L. 108-11	USAID	482.16	462.53	461.07
	DoS	66.00	66.00	60.40
	Subtotal	548.16	528.53	521.47
IFF	CPA-OPS	N/A	433.15	409.17
	New Iraqi Army	51.20	51.20	49.80
	Subtotal	51.20	484.35	458.97
Total		\$3,671.61	\$4,074.63	\$4,029.00

Sources: USAID, response to SIGIR data call, October 10, 2008; GRD, response to SIGIR data call, July 2, 2008; Treasury, response to SIGIR data call, October 3, 2008; USTDA, response to SIGIR data call, September 30, 2008; DoS, response to SIGIR data call, April 5, 2007; WHS, response to SIGIR data call, October 1, 2008; DFAS, response to SIGIR data call, October 10, 2008.

Notes: 1. DoS data is as of March 31, 2007. Updated information was not received from DoS at the time of publication. 2. Under P.L. 108-11, the Congress funded NRRRF through transfers, including up to \$489.3 million from the Iraq Freedom Fund. 3. Numbers affected by rounding. 4. Data not formally reviewed or audited.

TABLE E.5

**STATUS OF P.L. 108-11 IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES,
AS OF 9/30/2008 (\$ MILLIONS)**

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Restore Economically Critical Infrastructure	\$1,124.35	\$1,114.43	\$1,111.69
	Improve Efficiency and Accountability of Government	174.71	174.71	174.71
	Support Education, Health, and Social Services	118.48	118.16	118.16
	Relief: Office of Foreign Disaster Assistance	43.47	43.32	43.11
	Office of Transition Initiatives	57.56	57.50	57.42
	Expand Economic Opportunity	65.90	65.90	65.90
	Program Support and Development of Gulf Region	18.00	18.00	18.00
	Administrative Expenses	14.56	14.53	14.51
	Subtotal	1,617.03	1,606.54	1,603.50
DoD	Restore Iraq Electricity (RIE)	299.93	299.92	299.92
	Restore Iraq Oil (RIO)	165.04	165.04	165.04
	First Responder Network/DIILS	53.30	53.30	52.98
	Subtotal	518.28	518.26	517.94
DoS	Police/Prison Programs	61.50	61.50	56.21
	Relief Efforts	26.98	26.98	26.90
	Law Enforcement	24.60	24.60	21.36
	Humanitarian Demining	12.27	12.27	12.27
	Subtotal	125.35	125.35	116.74
Treasury	Technical Assistance	6.00	6.00	5.01
	Subtotal	6.00	6.00	5.01
U.S. Trade and Dev. Agency	Technical Assistance/Training	4.94	4.94	4.72
	Subtotal	4.94	4.94	4.72
Total IRRF 1 Funds		\$2,271.60	\$2,261.10	\$2,247.91

Notes: 1. DoS data is as of March 31, 2007. Updated information was not received from DoS at the time of publication. 2. Data not formally reviewed or audited. 3. Numbers affected by rounding.

Sources: USAID, response to SIGIR data call, October 10, 2008; Treasury, response to SIGIR data call, October 3, 2008; USTDA, response to SIGIR data call, September 30, 2008; DoS, response to SIGIR data call, April 5, 2007; DFAS, response to SIGIR data call, October 10, 2008.

TABLE E.6

**STATUS OF P.L. 108-11 NON-IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES,
AS OF 9/30/2008 (\$ MILLIONS)**

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Food Aid: Office of Food for Peace	\$242.88	\$242.84	\$242.62
	Improve Capacity of National Government	21.19	21.19	21.19
	Restore Economically Critical Infrastructure	42.78	24.09	24.09
	Support Education, Health, and Social Services	34.00	33.78	33.78
	Relief: Office of Foreign Disaster Assistance	72.14	71.74	70.92
	Operating Expenses	23.32	23.32	23.32
	Program Support and Development of Gulf Region	11.18	10.91	10.80
	Improve Efficiency and Accountability of Government	8.90	8.89	8.77
	Office of Transition Initiatives	11.82	11.82	11.63
	Expand Economic Opportunity	4.96	4.96	4.96
	Expand Private Sector Economic Opportunities	8.99	8.99	8.99
	Subtotal	496.77	477.14	461.07
DoS	Coalition Support	66.00	66.00	60.40
	Subtotal	66.00	66.00	60.40
Total Non-IRRF 1 Funds		\$548.16	\$528.53	\$521.47

Notes: 1. DoS data is as of March 31, 2007. Updated information was not received from DoS at the time of publication. 2. Under P.L. 108-11, the Congress funded NRRRF through transfers, including up to \$489.3 million from the Iraq Freedom Fund. 3. Data not formally reviewed or audited. 4. Numbers affected by rounding.

Source: USAID, response to SIGIR data call, October 10, 2008; DoS, response to SIGIR data call, April 5, 2007.

TABLE E.7

CERP PROJECTS BY TYPE FOR FY 2004 AND FY 2005, AS OF 10/14/2008 (\$ MILLIONS)

PROJECT TYPE	FY 2004		FY 2005	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$0.01	\$0.01	\$15.01	\$9.42
Battle Damage	0.92	0.92	7.89	7.55
Civic Cleanup Activities	0.05	0.05	15.42	15.24
Civic Infrastructure Repair	0.49	0.49	15.97	15.59
Civic Support Vehicles	0.20	0.20	6.38	6.08
Condolence Payments	3.47	3.47	15.01	14.66
Economic, Financial, and Management Improvements	2.96	2.96	13.68	13.33
Education	5.57	5.56	68.97	64.86
Electricity	0.87	0.87	85.79	67.99
Food Production & Distribution	0.99	0.99	1.93	1.83
Healthcare	3.82	3.59	28.48	26.09
Law & Governance	2.02	2.02	36.27	34.16
Other Humanitarian and Reconstruction Projects	1.16	1.16	51.83	38.35
Protective Measures	0.00	0.00	13.22	13.22
Telecommunications	0.59	0.59	14.83	10.65
Transportation	1.95	1.95	84.21	74.46
Water & Sanitation	5.15	5.15	251.90	224.47
Total	\$30.22	\$29.98	\$726.79	\$637.95

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding. 3. Obligations and expenditures will vary from top-line obligations and expenditures reported in the Summary of U.S. Funding. SIGIR did not receive project- or sector-level reporting from all agencies.

Source: IRMS, MNC-I Quarterly Report, 10/14/2008

TABLE E.8

CERP PROJECTS BY TYPE FOR FY 2006 AND FY 2007, AS OF 10/14/2008 (\$ MILLIONS)

PROJECT TYPE	FY 2006		FY 2007	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$24.46	\$21.57	\$19.82	\$16.65
Battle Damage	1.51	1.39	13.19	6.37
Civic Cleanup Activities	29.41	24.75	73.86	62.23
Civic Infrastructure Repair	18.33	13.08	37.58	28.39
Civic Support Vehicles	1.71	1.71	9.12	8.46
Condolence Payments	8.01	7.91	12.04	10.87
Detainee Release Payments	0.08	0.08	0.43	0.37
Economic, Financial, and Management Improvements	15.79	14.09	27.00	17.43
Education	48.17	35.00	107.69	79.47
Electricity	69.16	61.58	121.88	90.36
Food Production & Distribution	1.08	1.06	4.18	3.57
Healthcare	21.21	17.15	23.26	19.90
Law & Governance	9.92	9.35	36.06	28.32
Other Humanitarian and Reconstruction Projects	27.62	16.41	24.94	20.64
Protective Measures	1.01	1.01	37.36	27.16
Telecommunications	7.67	7.25	3.65	2.51
Transportation	63.31	57.56	110.03	80.37
Water & Sanitation	122.37	110.62	162.19	130.59
Total	\$470.82	\$401.57	\$891.33	\$605.60

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding. 3. Obligations and expenditures will vary from top-line obligations and expenditures reported in the Summary of U.S. Funding. SIGIR did not receive project- or sector-level reporting from all agencies.

Source: IRMS, MNC-I Quarterly Report, 10/14/2008

TABLE E.9

CERP PROJECTS BY TYPE FOR FY 2008, AS OF 10/14/2008 (\$ MILLIONS)

PROJECT TYPE	FY 2008	
	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$23.77	\$13.79
Battle Damage	14.68	12.33
Civic Cleanup Activities	29.11	22.87
Civic Infrastructure Repair	15.13	9.95
Civic Support Vehicles	2.01	1.08
Condolence Payments	8.00	5.59
Detainee Release Payments	0.34	0.06
Economic, Financial, and Management Improvements	15.77	8.14
Education	58.05	28.41
Electricity	38.43	19.36
Food Production & Distribution	3.53	1.17
Healthcare	14.93	8.54
Law & Governance	11.35	8.79
Other Humanitarian and Reconstruction Projects	19.55	17.78
Protective Measures	264.00	180.03
Telecommunications	1.76	1.28
Transportation	50.88	33.34
Water & Sanitation	43.96	27.14
Total	\$615.25	\$399.65

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding. 3. Obligations and expenditures will vary from top-line obligations and expenditures reported in the Summary of U.S. Funding. SIGIR did not receive project- or sector-level reporting from all agencies.

Source: IRMS, MNC-I Quarterly Report, 10/14/2008

TABLE E.10

CHRRP AND IIGF FUNDING, AS OF 3/31/2008 (\$ MILLIONS)

FUND SOURCE	OBLIGATED	EXPENDED
CHRRP (FY 2005 and 2006)	\$76.11	\$75.77
IIGF	125.12	118.40
Total	\$201.23	\$194.17

Notes: 1. Data not formally reviewed or audited. 2. Numbers are affected by rounding.
3. SIGIR did not receive CHRRP or IIGF funding data at a project level this quarter.

Source: Multi-National Corps-Iraq, response to SIGIR data call, April 9, 2008.

TABLE E.11

FUNDING STATUS OF THE IRRF 2, AS OF 10/1/2008 (\$ MILLIONS)

SECTOR	ALLOCATED	COMMITTED	OBLIGATED	EXPENDED
Security and Law Enforcement	\$4,960	\$4,937	\$4,937	\$4,869
Electricity Sector	4,178	4,066	4,066	3,935
Oil Infrastructure	1,717	1,608	1,608	1,581
Justice and Civil Society	2,299	2,263	2,262	2,179
Education, Refugees, and Human Rights	470	436	435	409
Roads, Bridges, and Construction	320	282	282	258
Health Care	810	793	793	744
Transportation and Communications	462	459	459	421
Water and Sanitation	2,054	1,980	1,980	1,845
Private Sector Development	838	820	820	814
Administrative Expense	220	218	218	208
Total by Sector	\$18,328	\$17,862	\$17,860	\$17,263
Construction	-	9,370	9,370	8,975
Non-Construction	-	7,972	7,970	7,770
Overhead	-	520	520	517
Total by Program		\$17,862	\$17,860	\$17,263

Notes: 1. Appendix D of this Report includes a crosswalk between the DoS Iraq Weekly Status Report and SIGIR sectors.
2. Numbers affected by rounding. 3. Data not formally reviewed or audited.

Source: DoS, *Iraq Weekly Status Report*, October 1, 2008, p. 23.

TABLE E.12

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2005),
AS OF 10/13/2008 (\$ MILLIONS)**

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$632.46	\$627.82	\$619.97
Infrastructure	1,100.44	1,064.45	1,056.44
Equipment and Transportation	1,376.00	1,355.74	1,349.97
Training and Operations	131.10	128.67	127.25
Interior Forces			
Sustainment	248.00	242.39	236.16
Infrastructure	426.8	400.00	395.50
Equipment and Transportation	386.90	375.43	368.62
Training and Operations	944.3	937.22	934.20
Other			
Quick Response Fund	145.00	143.46	135.10
Total	\$5,391.00	\$5,275.18	\$5,223.21

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

Source: OSD, response to SIGIR data call, October 13, 2008.

TABLE E.13

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2006),
AS OF 10/13/2008 (\$ MILLIONS)**

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$177.79	\$177.78	\$176.32
Infrastructure	777.58	661.29	627.32
Equipment and Transportation	599.67	587.98	571.00
Training and Operations	17.43	17.15	16.94
Interior Forces			
Sustainment	149.51	149.04	141.53
Infrastructure	475.51	467.75	389.61
Equipment and Transportation	495.98	492.91	444.48
Training and Operations	208.12	207.69	205.71
Other			
Quick Response Fund	30.00	28.79	26.88
Detainee Operations	72.21	66.39	61.54
Prosthetics Clinic	3.20	2.92	2.67
Total	\$3,007.00	\$2,859.69	\$2,664.00

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

Source: OSD, response to SIGIR data call, October 13, 2008.

TABLE E.14

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2007),
AS OF 10/13/2008 (\$ MILLIONS)**

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$886.11	\$886.11	\$578.96
Infrastructure	1,080.00	1079.74	508.43
Equipment and Transportation	1,525.83	1,525.83	764.45
Training and Operations	77.38	77.38	45.43
Interior Forces			
Sustainment	127.00	127.00	74.54
Infrastructure	430.00	429.76	85.84
Equipment and Transportation	464.17	464.17	111.65
Training and Operations	552.49	552.49	539.14
Other			
Quick Response Fund	131.35	131.35	103.75
Other Support	70.63	70.63	54.26
Detainee Operations	37.84	37.84	26.47
Prosthetics Clinic	4.00	4.00	3.21
Disarmament, Demobilization, and Reintegration	155.50	146.22	8.36
Total	\$5,542.30	\$5,532.72	\$2,904.49

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

Source: OSD, response to SIGIR data call, October 13, 2008.

TABLE E.15

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2008),
AS OF 10/13/2008 (\$ MILLIONS)**

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Undistributed	\$604.00	\$0.00	\$0.00
Infrastructure	298.50	43.58	4.76
Equipment and Transportation	535.00	128.73	15.91
Training and Operations	49.70	43.23	43.09
Interior Forces			
Undistributed	856.00	0.00	0.00
Sustainment	20.00	3.05	0.00
Infrastructure	110.00	1.64	0.00
Equipment and Transportation	20.00	14.22	1.64
Training and Operations	200.00	180.00	180.00
Other			
Undistributed	856.00	0.00	0.00
Quick Response Fund	35.00	0.00	0.00
Detainment Centers Iraqi Corrections Officers	55.40	0.71	0.67
Theater Internment Facilities Reintegration Center	96.40	0.00	0.00
Rule of Law Complexes	80.00	7.09	0.00
Total	\$1,500.00	\$422.25	\$246.07

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

Source: OSD, response to SIGIR data call, October 13, 2008.

TABLE E.16

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2006), AS OF 9/30/2008 (\$ MILLIONS)

TRACK	FY 2006 STATE			FY 2006 SUPPLEMENTAL		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects				\$315.00	\$247.20	\$154.90
Infrastructure Security Protection (Oil, Water, and Electric)				217.00	178.80	129.00
Local Governance Program				155.00	155.00	140.63
Community Action Program				45.00	45.00	45.00
Community Stabilization Program				135.00	135.00	135.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	\$5.00	\$5.00	\$5.00	5.00	5.00	5.00
Subtotal	5	5	5	872.00	766.00	609.53
Economic Track						
Operations and Maintenance Sustainment				285	275.08	242.07
Plant-Level Capacity Development and Technical Training				51.97	41.78	37.65
Subtotal				336.97	316.86	279.72
Political Track						
Democracy and Civil Society	55.44	55.44	55.44	48.00	48.00	43.04
National Capacity Development (USAID)				60.00	60.00	60.00
Ministerial Capacity Development (ITAO)				45.00	37.08	25.34
Iraqi Refugees				50.00	50.00	31.79
Regime Crimes Liaison Office				33.00	32.02	28.87
Policy, Subsidy, Legal, and Regulatory Reforms				20.00	20.00	20.00
Subtotal	55.44	55.44	55.44	256.00	247.10	209.04
Grand Total	\$60.44	\$60.44	\$60.44	\$1,464.97	\$1,329.96	\$1,098.29

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding

Sources: ITAO, response to SIGIR data call, 10/14/2008; GRD, response to SIGIR data call, 10/6/2008; USAID, response to SIGIR data call, 10/14/2008; ITAO, Essential Indicators Report, 10/2/2008

TABLE E.17

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2007), AS OF 9/30/2008 (\$ MILLIONS)

TRACK	FY 2007 SUPPLEMENTAL			FY 2007 CR		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects	\$385.00	\$165.50	\$37.60			
PRT/QRF	134.78	134.78	54.47			
Local Governance Program	99.50	99.50	54.94			
Community Action Program	95.00	95.00	77.81	\$5.00	\$5.00	\$5.00
Community Stabilization Program	354.00	354.00	263.13	25.00	25.00	25.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)						
Subtotal	1,068.28	848.78	487.95	30.00	30.00	30.00
Economic Track						
Inma	55.00	55.00	1.34	37.50	37.50	37.50
Provincial Economic Growth (PEG)	35.77	35.77	10.38			
Targeted Development Program	57.40	16.34	3.05			
Izdihar	9.23	9.23	7.83	14.60	14.60	14.60
Subtotal	157.40	116.34	22.60	52.10	52.10	52.10
Political Track						
National Capacity Development	144.50	144.50	59.04			
Policy, Subsidy, Legal, and Regulatory Reforms	50.00	50.00	30.26	15.00	15.00	15.00
Democracy and Civil Society	67.60	67.60	8.70	17.85	17.85	15.58
Subtotal	262.10	262.10	98.00	32.85	32.85	30.58
Grand Total	\$1,487.78	\$1,227.22	\$608.55	\$114.95	\$114.95	\$112.68

Notes:

1. Data not formally reviewed or audited.
2. Numbers affected by rounding

Sources: ITAO, response to SIGIR data call, 10/14/2008; GRD, response to SIGIR data call, 10/6/2008; USAID, response to SIGIR data call, 10/14/2008; ITAO, Essential Indicators Report, 10/2/2008

TABLE E.18

**FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2008),
AS OF 9/30/2008 (\$ MILLIONS)**

TRACK	FY 2008		
	ALLOCATED	OBLIGATED	EXPENDED
Security Track			
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	\$4.96	\$4.96	\$0.00
Community Stabilization Program	100.00	100.00	0.00
Community Action Program	80.00	80.00	0.00
Local Governance Program	68.00	68.00	0.00
Subtotal	252.96	252.96	0.00
Economic Track			
PEG	25.00	25.00	0.00
Subtotal	25.00	25.00	0.00
Political Track			
National Capacity Development	59.83	59.83	0.00
Iraqi Refugees (Jordan) - transferred to Migration and Refugee Assistance	45.00	45.00	0.00
Subtotal	104.83	104.83	0.00
Totals	\$382.79	\$382.79	\$0.00

Note: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

Sources: ITAO, response to SIGIR data call, 10/14/2008; USAID, response to SIGIR data call, 10/14/2008

IRAQ RELIEF AND RECONSTRUCTION FUND APPORTIONMENTS BY AGENCY

This appendix presents a table that details the apportionments of Iraq Relief and Reconstruction Fund (IRRF) allocations of funds by agency. The source of this data is the Office of Management and Budget (OMB) and reflects the latest round of OMB apportionments.

As of September 30, 2008, OMB had apportioned \$18.40 billion of the IRRF to the agencies:

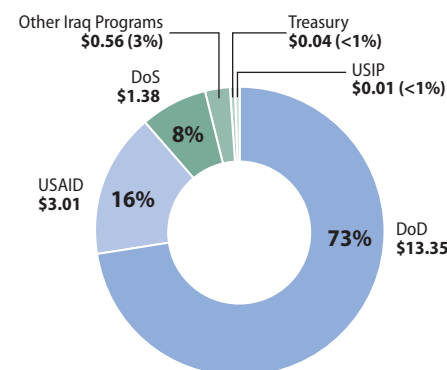
- Department of Defense (DoD), \$13.28 billion (72% of total apportionment)
- U.S. Agency for International Development (USAID), \$3.08 billion (17%)
- Department of State (DoS), \$1.43 billion (8%)

- Department of the Treasury (Treasury), \$0.04 billion (less than 1%)
- U.S. Institute of Peace (USIP), \$0.01 billion (less than 1%)
- Other Iraq Programs, \$0.56 billion (3%)

Approximately \$0.056 million remains unapportioned. Figure F-1 shows OMB-apportioned IRRF funds.

FIGURE F-1

IRRF 2 OMB APPORTIONED FUNDS
\$ Billions, % of \$18.35 Billion Apportioned



Note: Numbers affected by rounding. Approximately \$97 million remains unapportioned.

Source: OMB, response to SIGIR data call, 6/25/2008

APPENDIX F

Millions of Dollars		ExOP	DoD			USAID			DoS			TREASURY			USIP			TOTAL				
Category	Project Code	Sept. 07	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Unapportioned	Comments
Security & Law Enforcement		4,960.49	4,164.58	(4.49)	4,160.09	32.00	-	32.00	762.29	-	762.29	-	-	-	-	-	-	4,958.87	(4.49)	4,954.38	6.11	
Law Enforcement		2,260.15	1,504.28	(0.68)	1,503.60	-	-	-	754.94	-	754.94	-	-	-	-	-	-	2,259.21	(0.68)	2,258.53	1.61	
Police Training and Technical Assistance	10000	1,782.06	1,026.19	(0.65)	1,025.54	-	-	-	754.94	-	754.94	-	-	-	-	-	-	1,781.13	(0.65)	1,780.48	1.58	\$210M will be transferred from DoD to INL via 632(b)
Border Enforcement	11000	427.03	427.03	(0.01)	427.02	-	-	-	-	-	-	-	-	-	-	-	-	427.03	(0.01)	427.02	0.01	
Facilities Protection Services	12000	51.06	51.06	(0.02)	51.04	-	-	-	-	-	-	-	-	-	-	-	-	51.06	(0.02)	51.04	0.02	
National Security		2,577.22	2,577.22	(3.81)	2,573.41	-	-	-	-	-	-	-	-	-	-	-	-	2,577.22	(3.81)	2,573.41	3.81	
Iraqi Armed Forces		1,745.27	1,745.27	(1.35)	1,743.92	-	-	-	-	-	-	-	-	-	-	-	-	1,745.27	(1.35)	1,743.92	1.35	
of which:																						
IAF Facilities	20000	727.45	727.45	(1.34)	726.11	-	-	-	-	-	-	-	-	-	-	-	-	727.45	(1.34)	726.11	1.34	
IAF Equipment	21000	604.54	604.54	(0.01)	604.53	-	-	-	-	-	-	-	-	-	-	-	-	604.54	(0.01)	604.53	0.01	
IAF Operations and Training	22000	413.28	413.28		413.28	-	-	-	-	-	-	-	-	-	-	-	-	413.28	-	413.28	0.00	
Iraqi National Guard		669.96	669.96	(2.46)	667.51	-	-	-	-	-	-	-	-	-	-	-	-	669.96	(2.46)	667.51	2.46	
of which:																						
Operations and Personnel	23000	222.17	222.17	(1.87)	220.31	-	-	-	-	-	-	-	-	-	-	-	-	222.17	(1.87)	220.31	1.87	
Equipment	24000	88.54	88.54		88.54	-	-	-	-	-	-	-	-	-	-	-	-	88.54	-	88.54	0.00	
Facilities	27000	359.25	359.25	(0.59)	358.66	-	-	-	-	-	-	-	-	-	-	-	-	359.25	(0.59)	358.66	0.59	
Iraqi Security Forces Quick Response Program	26000	161.98	161.98		161.98	-	-	-	-	-	-	-	-	-	-	-	-	161.98	-	161.98	0.00	
Nonproliferation, Export Control, and Border Security	96000	7.35	-		-	-	-	-	7.35	-	7.35	-	-	-	-	-	-	7.35	-	7.35	-	
Post Conflict Reintegration (DDR)	08400	0.69	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.69	
Focused Stabilization	08500	30.00	-		-	30.00	-	30.00	-	-	-	-	-	-	-	-	-	30.00	-	30.00	-	
Commanders' Humanitarian Relief & Reconstruction	28000	85.09	83.08		83.08	2.00	-	2.00	-	-	-	-	-	-	-	-	-	85.08	-	85.08	0.00	
Justice, Public Safety Infrastructure, and Civil Society		2,300.49	926.08	(0.74)	925.34	988.40	-	988.40	373.96	(3.68)	370.29	-	-	-	10.00	-	10.00	2,298.45	(4.42)	2,294.03	6.46	
Other Technical Investigative Methods	31000	1.19	1.19		1.19	-	-	-	-	-	-	-	-	-	-	-	-	1.19	-	1.19	0.00	
Witness Protection Program	30000	36.00	1.00		1.00	-	-	-	35.00	-	35.00	-	-	-	-	-	-	36.00	-	36.00	0.00	
Penal Facilities	32000	86.75	86.75	(0.31)	86.43	-	-	-	-	-	-	-	-	-	-	-	-	86.75	(0.31)	86.43	0.31	
Reconstruction and Modernization of Detention Facilities	33000	183.74	79.17	(0.00)	79.17	-	-	-	104.56	-	104.56	-	-	-	-	-	-	183.73	(0.00)	183.73	0.00	DoD/DoS with some 632(b) transfers to DOJ.
Facilities Protection, Mine Removal, Fire Service, and Public Safety Facility and Equipment Repairs		281.75	197.25	-	197.25	-	-	-	83.20	1.30	84.50	-	-	-	-	-	-	280.45	1.30	281.75	0.00	
of which:																						

MILLIONS OF DOLLARS		ExOP	DoD			USAID			DoS			TREASURY			USIP			TOTAL				
CATEGORY	PROJECT CODE	SEPT. 07	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	UNAPPORTIONED	COMMENTS
Facilities Repair	13000	82.21	82.21		82.21						-							82.21	-	82.21	0.00	
Fire Service	14000	115.03	115.03		115.03						-							115.03	-	115.03	0.00	
Demining	09500	84.50	-		-	-	-	-	83.20	1.30	84.50	-	-	-	-	-	-	83.20	1.30	84.50	-	
Public Safety Training and Facilities	15000	182.35	182.11		182.11	-	-	-	-	-	-	-	-	-	-	-	-	182.11	-	182.11	0.24	
National Security Communications Network	25000	110.34	110.26		110.26	-	-	-	-	-	-	-	-	-	-	-	-	110.26	-	110.26	0.08	
Rule of Law	06500	65.65	21.11		21.11	22.00		22.00	22.83	(4.98)	17.85							65.94	(4.98)	60.96	4.69	
Investigations of Crimes Against Humanity	05000	127.26	97.86		97.86	5.00		5.00	24.40		24.40	-	-	-	-	-	-	127.26	-	127.26	0.00	
Judicial Security and Facilities	09000	157.57	149.38	(0.43)	148.95	-	-	-	8.19		8.19	-	-	-	-	-	-	157.57	(0.43)	157.14	0.43	
Democracy Building Activities	06000	1,027.95	-		-	931.51		931.51	95.78		95.78	-	-	-	-	-	-	1,027.29	-	1,027.29	0.66	9/1/2006: 11.75M moved to "institutional reforms" and "agriculture" to be transferred out to DoE, DoC, DoI, and USDA
Marla Ruzicka Iraq War Victims Fund	06050	29.95	-		-	29.90		29.90	-		-	-	-	-	-	-	-	29.90	-	29.90	0.05	Includes \$4.95M statutory transfer from ESF (P.L. 109-102) and \$5M statutory transfer from ESF (P.L. 109-234)
U.S. Institute of Peace (USIP)	07000	10.00	-		-	-	-	-	-	-	-	-	-	-	10.00	-	10.00	10.00	-	10.00	-	
Electric Sector		4,201.79	3,375.70	(12.94)	3,362.76	805.67	-	805.67	19.00	3.95	22.95	-	-	-	-	-	-	4,200.36	(8.99)	4,191.37	10.42	
Generation	40000	1,756.22	1,138.59	(0.28)	1,138.31	600.84		600.84	14.00	2.50	16.50	-	-	-	-	-	-	1,753.43	2.22	1,755.65	0.565	
Transmission	41000	1,064.52	1,068.94	(11.11)	1,057.83	-	-	-	2.50	1.45	3.95	-	-	-	-	-	-	1,071.44	(9.66)	1,061.78	2.74	
Network Infrastructure	42000	1,211.48	1,000.03	(1.55)	998.47	204.82		204.82	2.50		2.50	-	-	-	-	-	-	1,207.35	(1.55)	1,205.80	5.68	
Automated Monitoring and Control System	43000	126.00	124.57		124.57	-		-	-	-	-	-	-	-	-	-	-	124.57	-	124.57	1.43	
Security	45000	43.57	43.57		43.57	-	-	-	-	-	-	-	-	-	-	-	-	43.57	-	43.57	0.00	
Oil Infrastructure		1,728.30	1,717.47	10.80	1,728.27	-	-	-	-	-	-	-	-	-	-	-	-	1,717.47	10.80	1,728.27	0.03	
Infrastructure	50000	1,722.80	1,711.97	10.80	1,722.77			-	-	-	-	-	-	-	-	-	-	1,711.97	10.80	1,722.77	0.03	6/6: DoD will MIPR \$2M from DoD/PCO to TDA for oil sector study per JEC.
Emergency Supplies of Refined Petroleum Products	51000	5.50	5.50		5.50	-	-	-	-	-	-	-	-	-	-	-	-	5.50	-	5.50	0.00	
Water Resources and Sanitation		2,050.94	1,659.27	(10.29)	1,648.98	395.07	-	395.07	-	-	-	-	-	-	-	-	-	2,054.34	(10.29)	2,044.05	6.90	
Public Works Projects		1,697.42	1,323.28	(6.14)	1,317.14	375.18		375.18	-	-	-	-	-	-	-	-	-	1,698.47	(6.14)	1,692.33	5.10	
Potable Water	60000	1,382.77	1,085.35	(0.38)	1,084.97	295.98		295.98	-		-	-	-	-	-	-	-	1,381.33	(0.38)	1,380.96	1.81	
Water Conservation	61000	28.41	28.41	(0.00)	28.41	-	-	-	-	-	-	-	-	-	-	-	-	28.41	(0.00)	28.41	0.00	
Sewerage	62000	275.78	206.52	(5.67)	200.85	71.79		71.79	-	-	-	-	-	-	-	-	-	278.31	(5.67)	272.64	3.14	

APPENDIX F

MILLIONS OF DOLLARS		ExOP	DoD			USAID			DoS			TREASURY			USIP			TOTAL			UNAPPORTIONED	COMMENTS
CATEGORY	PROJECT CODE	SEPT. 07	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE	PREVIOUSLY APPORTIONED	4TH QTR. REVISED ACTION	TOTAL TO DATE		
Other Solid Waste Management	63000	10.47	3.00	(0.09)	2.91	7.41		7.41	-	-	-	-	-	-	-	-	-	10.41	(0.09)	10.32	0.14	
Water Resources Projects		353.52	335.98	(4.14)	331.84	19.89	-	19.89	-	-	-	-	-	-	-	-	-	355.87	(4.14)	351.72	1.80	
Pumping Stations and Generators	64000	191.30	172.35	(1.35)	171.00	19.89		19.89	-	-	-	-	-	-	-	-	-	192.24	(1.35)	190.89	0.42	
Irrigation and Drainage Systems	65000	7.38	7.38		7.38	-		-	-	-	-	-	-	-	-	-	-	7.38	-	7.38	0.00	
Major Irrigation Projects	66000	54.32	53.90	(0.07)	53.84	-	-	-	-	-	-	-	-	-	-	-	-	53.90	(0.07)	53.84	0.49	
Dam Repair, Rehab, and New Construction	67000	68.82	68.82	(0.00)	68.81	-	-	-	-	-	-	-	-	-	-	-	-	68.82	(0.00)	68.81	0.00	
Umm Qasr to Basra Water Pipeline and Treatment Plant	68000	31.70	33.54	(2.73)	30.81	-	-	-	-	-	-	-	-	-	-	-	-	33.54	(2.73)	30.81	0.89	
Basra Channel Flushing	69000	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transportation & Telecommunications Projects		462.11	411.19	(0.00)	411.19	46.88	-	46.88	3.33	-	3.33	-	-	-	-	-	-	461.40	(0.00)	461.40	0.71	
Civil Aviation	70000	88.61	85.28		85.28	-	-	-	3.33		3.33	-	-	-	-	-	-	88.61	-	88.61	0.00	
Umm Qasr Port Rehab	71000	43.01	43.01		43.01	-	-	-	-		-	-	-	-	-	-	-	43.01	-	43.01	0.00	
Railroad Rehab and Restoration	72000	194.51	194.51		194.51	-	-	-	-		-	-	-	-	-	-	-	194.51	-	194.51	0.00	
Iraqi Telecom and Postal Corporation	74000	20.80	20.76	(0.00)	20.76	-	-	-	-	-	-	-	-	-	-	-	-	20.76	(0.00)	20.76	0.04	
Iraqi Communications Systems	76000	46.60	46.59		46.59	-	-	-	-	-	-	-	-	-	-	-	-	46.59	-	46.59	0.01	
Consolidated Fiber Network	76500	48.59	1.05		1.05	46.88		46.88	-		-			-			-	47.93	-	47.93	0.66	
Iraqi Communications Operations	79000	20.00	20.00		20.00	-	-	-	-		-	-	-	-	-	-	-	20.00	-	20.00	0.00	
Roads, Bridges, and Construction		305.35	297.23	(31.55)	265.67	22.30	-	22.30	-	-	-	-	-	-	-	-	-	319.53	(31.55)	287.97	17.37	
Public Buildings Construction and Repair	81000	123.55	116.25		116.25	7.30		7.30	-	-	-	-	-	-	-	-	-	123.55	-	123.55	0.00	
Roads & Bridges	82000	181.80	180.98	(31.55)	149.42	15.00		15.00	-	-	-	-	-	-	-	-	-	195.98	(31.55)	164.42	17.37	
Health Care		811.98	727.10	(0.53)	726.57	79.92	-	79.92	4.50	-	4.50	-	-	-	-	-	-	811.53	(0.53)	810.99	0.99	
Nationwide Hospital and Clinic Improvements	90000	440.30	439.78	(0.94)	438.84	-		-	1.00	-	1.00	-	-	-	-	-	-	440.78	(0.94)	439.84	0.46	
Equipment Procurement and Modernization	92000	283.70	246.22		246.22	33.45		33.45	3.50		3.50	-	-	-	-	-	-	283.18	-	283.18	0.523	
Pediatric Facility in Basra	91000	46.88	-	0.41	0.41	46.47		46.47	-	-	-	-	-	-	-	-	-	46.47	0.41	46.88	-	
Pediatric Facility in Basra II	91500	41.10	41.10		41.10													41.10	-	41.10	0.00	
Private Sector Development		868.29	20.60	(0.06)	20.54	399.82	24.00	423.82	30.02	5.310	35.33	10.00	-	10.00	-	-	-	838.62	29.25	867.88	0.41	
Expand Network of Employment Centers	01000	8.00	-		-	8.00		8.00	-	-		-	-	-	-	-	-	8.00	-	8.00	-	

Millions of Dollars		ExOP	DoD			USAID			DoS			TREASURY			USIP			TOTAL				
Category	Project Code	Sept. 07	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Previously Apportioned	4th Qtr. Revised Action	Total to Date	Unapportioned	Comments
Vocational Training	02001	71.06	-	-	-	69.86	-	69.86	1.04	-	1.04	-	-	-	-	-	-	70.91	-	70.91	0.16	
Business Skills Training	02500	39.95	10.45	(0.06)	10.39	29.50	-	29.50	-	-	-	-	-	-	-	-	-	39.95	(0.06)	39.89	0.06	
Micro-Small-Medium Enterprises	03000	51.55	5.15	-	5.15	-	-	-	10.50	(0.20)	10.30	10.00	-	10.00	-	-	-	51.55	(0.20)	51.35	0.20	\$25M transferred to USAID DA for OPIC; \$0.9M transferred to DA for OPIC on 12/8.
Institutional Reforms	01500	89.46	-	-	-	85.00	-	85.00	3.95	0.51	4.46	-	-	-	-	-	-	88.95	0.51	89.46	-	
Agriculture	01600	121.03	5.00	-	5.00	100.00	-	100.00	14.03	2.00	16.03	-	-	-	-	-	-	119.03	2.00	121.03	-	
Market Based Reforms	03500	134.96	-	-	-	107.46	24.00	131.46	0.50	3.00	3.50	-	-	-	-	-	-	107.96	27.00	134.96	0.00	
Housing Rehabilitation Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Iraqi Debt Forgiveness	04500	352.28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	352.28	-	352.28	-	\$360M transferred to Treasury Debt account (instead of Treasury's IRRF account) 12/8; 1/26: \$7,722,361 back from Treasury from unused debt.
Education, Refugees, Human Rights, Democracy, and Governance		538.69	27.34	1.04	28.38	197.77	49.50	247.27	216.23	17.500	233.73	29.10	-	29.10	-	-	-	470.44	68.04	538.48	0.21	
Migration & Refugee Assistance	04000	209.06	-	-	-	85.37	-	85.37	123.50	-	123.50	-	-	-	-	-	-	208.87	-	208.87	0.19	
Property Claims Tribunal	05500	11.50	-	-	-	-	-	-	10.00	1.50	11.50	-	-	-	-	-	-	10.00	1.50	11.50	-	
Governance	06700	103.56	-	-	-	15.16	19.50	34.66	52.90	16.00	68.90	-	-	-	-	-	-	68.06	35.50	103.56	-	
Ministerial Capacity Bldg.	06750	53.04	15.00	1.04	16.04	5.00	30.00	35.00	2.00	-	2.00	-	-	-	-	-	-	22.00	31.04	53.04	0.00	
Banking System Modernizations	08000	34.00	0.90	-	0.90	-	-	-	4.00	-	4.00	29.10	-	29.10	-	-	-	34.00	-	34.00	-	
Human Rights	09500	15.63	1.94	-	1.94	1.49	-	1.49	12.20	-	12.20	-	-	-	-	-	-	15.63	-	15.63	-	
Education	06300	101.91	9.50	-	9.50	80.76	-	80.76	11.63	-	11.63	-	-	-	-	-	-	101.89	-	101.89	0.02	
Civic Programs	06600	10.00	-	-	-	10.00	-	10.00	-	-	-	-	-	-	-	-	-	10.00	-	10.00	-	
USAID Administrative Expenses	99991	36.00	-	-	-	35.56	-	35.56	-	-	-	-	-	-	-	-	-	35.56	-	35.56	0.44	
Administrative Expenses for CPA Successor	99992	184.51	-	-	-	-	-	-	0.51	-	0.51	-	-	-	-	-	-	184.51	-	184.51	-	06/13/2005: Apportioned via 632(a) \$184M to State D&CP account for follow-on to CPA operating costs, per FY04 supp language.
GRAND TOTAL		18,398.95	13,326.55	(48.763)	13,277.79	3,003.40	73.500	3,076.90	1,409.33	23.082	1,432.41	39.10	-	39.10	10.00	-	10.00	18,351.08	47.818	18,398.89	0.056	

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

Total includes \$4.95 million transferred-in from the Economic Support Fund (ESF) for the Marla Ruzicka War Victims Fund as required in P.L. 109-102.

Total includes \$5.0 million transferred-in from the Economic Support Fund (ESF) for the Marla Ruzicka War Victims Fund as required in P.L. 109-234.

IRAQI FUNDS OBLIGATED FOR RECONSTRUCTION ACTIVITY BY CPA

During the Coalition Provisional Authority (CPA) period, many reconstruction projects were funded by these Iraqi funds:

- Seized funds were former Iraqi regime monies confiscated by Coalition forces.
- Vested funds were Iraqi funds in U.S. banks that were frozen by executive order, vested in the U.S. Department of Treasury, and authorized for use to benefit the people of Iraq.
- The Development Fund for Iraq (DFI) was created by United Nations (UN) Security Council Resolution 1483 (UNSCR 1483). Proceeds from Iraqi oil sales, repatriated assets from the United States and other nations, and deposits from unencumbered Oil-for-Food (OFF) funds were all to be deposited in the DFI and managed by CPA.

This appendix responds to Section 3001 (i)(1)(d) of P.L. 108-106 on reporting of “foreign [Iraqi] assets seized or frozen.”

SEIZED FUNDS

Coalition military forces seized nearly \$926.78 million from the former regime. Current Defense Finance and Accounting Service (DFAS) accounting systems show that \$914.24 million was obligated, and \$904.55 million (99% of the obligated amount) was expended, as of September 30, 2008. U.S. Army accounting officials have not reconciled or fully audited the totals for seized funds. Most seized assets were used for:

- non-ministry repairs of Iraqi infrastructure and humanitarian assistance
- Iraqi ministry operations
- Brigade Commander’s Discretionary Fund fuel products (gasoline and liquid propane) for the Iraqi civilian population

For a detailed list of seized funds program expenditures, see Table G-1.

SEIZED FUNDS, AS OF 9/30/2008 (\$ MILLIONS)

PROGRAM	COMMITMENTS	OBLIGATIONS	DISBURSEMENTS
Stipend Pay	\$30.84	\$30.84	\$30.84
Salaries – Iraqi National Army	.16	0.00	0.00
Non-ministry Repair	337.28	334.59	325.23
Gasoline and Liquid Propane	90.00	87.18	87.18
Brigade Commander’s Discretionary Fund	198.40	198.40	198.40
Ministry Operations	262.73	262.73	262.73
MANPACK Buyback Program	.72	.49	.46
Total	\$919.96	\$914.24	\$904.55

Source: DFAS, response to SIGIR data call, October 2, 2008.
Note: Numbers are affected by rounding.

TABLE G-1

VESTED FUNDS

In response to a UN resolution passed after the first Gulf War, the United States froze Iraqi assets (UNSCR 661, August 1990; Presidential Executive Order 12817, October 23, 1992). On March 20, 2003, Presidential Executive Order 13290 authorized the use of these funds to benefit the people of Iraq. As of September 30, 2008, the obligated \$1.69 billion was virtually expended (99.8%), according to accounting records provided by DFAS. Vested funds were used primarily for:

- Iraqi civil servant salaries, pensions, and individual relief payments
- Iraqi ministry operations
- non-ministry repairs, reconstruction, and humanitarian assistance

For a detailed list of expenditures from vested funds, see Table G-2.

DEVELOPMENT FUND FOR IRAQ

In May 2003, the DFI was created to serve as the primary financial vehicle for channeling revenue from Iraqi oil sales, unencumbered OFF deposits, and repatriated Iraqi assets to the relief and reconstruction of Iraq.

DFI TRANSITION SUB-ACCOUNT

On June 15, 2004, the Iraqi Minister of Finance designated the U.S. mission to administer and make payments on those DFI contracts:

- entered into before June 28, 2004
- not secured by a letter of credit
- under the limit of \$800 million

This initial limit was intended as a first step toward financing continuity for these contracts because their overall liability substantially exceeded this amount. The Ministry of Finance increased the amount provided to the DFI transi-

VESTED FUNDS, AS OF 9/30/2008 (\$ MILLIONS)

PROGRAM	COMMITMENTS	OBLIGATIONS	DISBURSEMENTS
Salaries	\$4.65	\$0.00	\$0.00
Salaries Emergency Payments	78.83	78.83	78.83
Salaries Regular Payments Iraqi Civil Servants/Other	1,006.45	1,006.45	1,006.38
Salaries Regular Payments Pension	99.51	99.51	99.51
Other Salaries: Specialized Workers	.15	0.13	0.13
Repair/Reconstruction/Humanitarian Assistance	8.52	0.00	0.00
Non-ministry Repair	122.91	122.78	121.50
Emergency Projects, Less than \$200,000	2.47	2.47	2.47
Mobile Radios (Emergency)	15.80	15.80	15.42
Fire Stations	1.09	1.09	1.09
Hospital Generators	8.20	8.20	8.20
Ministry	17.66	0.00	0.00
Ministry Operations	357.90	357.90	356.82
Total	\$1,724.13	\$1,693.17	\$1,690.53

Source: DFAS, response to SIGIR data call, October 2, 2008.
Note: Numbers are affected by rounding.

TABLE G-2

tion sub-account to meet contract obligations at his discretion.

Joint Contracting Command-Iraq/Afghanistan's (JCC-I/A's) contract for administration over the DFI sub-account expired on December 31, 2007. On December 30, 2007, JCC-I/A requested that the Joint Area Support Group (JASG) transfer all remaining DFI cash to the GOI. On March 19, 2008, 100% of the approximately \$24.46 million in cash funds held at the U.S. Embassy vault were electronically transferred to the designated GOI account. Additionally, payment packages totaling \$53.14 million were presented to the GOI's Ministry of Finance for payment. The DFI sub-account assets include a bank balance and cash balance. As of March 31, 2008, the DFI bank balance is \$124.6 million, and the DFI cash balance is zero, according to JASG. Only this historical perspective is

provided, as JCC-I/A stewardship ended and all funds transferred to the GOI in the prior quarter.

Table G-3 provides additional details for the DFI fund status and balance of assets as of March 31, 2008.

IRAQI FUNDS FOR RECONSTRUCTION: DATA CLARIFICATION

SIGIR compiled data on Iraqi funds for reconstruction from DFAS, JASG, and JCC-I/A. SIGIR did not review or audit the processes, controls, or systems in place at the providing agency or organization. SIGIR accepted the data provided and believes that the presentation of Iraqi funds in this Report is a reasonable compilation of the status of Iraqi reconstruction funding through September 30, 2008 (unless an alternative date is noted).

DFI SUB-ACCOUNT FUND STATUS, AS OF 3/31/2008 (\$ MILLIONS)

DFI SUB-ACCOUNT SOURCES OF FUNDS	BANK	CASH
Beginning Balance	\$800.0	\$217.7
New Income Additional IIG Funds	2,000.0	
Transfer Seized/Vested	21.8	
Interest Earned	5.3	
Total Funding	\$2,827.1	\$217.7
DFI SUB-ACCOUNT USES OF FUNDS	BANK	CASH
Total Funding	\$2,827.1	\$217.7
Less: Allocated and Paid	2,702.5	217.7
DFI Balance	\$124.6	\$0.0

Source: Joint Area Support Group, response to SIGIR data call, April 2, 2008.
Note: Numbers are affected by rounding.

TABLE G-3

INTERNATIONAL SUPPORT FOR IRAQ

SIGIR continues to note the challenges in reporting on international contributions to Iraq reconstruction. As Iraq shifts to normalized bilateral relations with the international community, the United States is less able to track international funding.

Donor Assistance to GOI

As of September 30, 2008, the Department of State (DoS) reported a total of \$17 billion in donor pledges,¹ including \$5.26 billion in grants and \$11.75 billion in loans.²

The total of grants committed to Iraq through contracts, budget actions, or dedicated international agreements is \$5.56 billion—approximately \$308 million greater than the total of grants pledged.³ Another \$3.72 billion has been committed in soft loans—approximately \$8.03 billion less than loans pledged. Iraq continues to focus more on reducing its debt burden from the Saddam era than on adding new debt.

Development Assistance Database

U.S. advisors have joined with the United Nations Development Programme (UNDP) and the European Union to help the Ministry of Planning and Development improve its tracking of donor contributions to Iraq reconstruction. Initial efforts focused on developing the Development Assistance Database (DAD). Recent efforts involve establishing a broader Capital Budget Request and Tracking System that would capture all efforts for reconstruction, including those funded by Iraq's national and provincial budgets. However, the efforts to integrate the two systems continue to cause logistical and organizational issues.⁴

There is no standard reporting requirement for donors to provide data and no set time frame to complete updates to the DAD. Thus, comparing DoS donor pledge figures to data available in the DAD does not provide an accurate or complete picture of the status of donor support.

As of October 10, 2008, the DAD reported total commitments of \$5.56 billion—an increase of approximately \$146.5 million from last quarter.⁵ Disbursements rose \$115 million this quarter, now totaling \$2.64 billion.⁶ For an overview of Iraqi donor spending reported in the DAD, see Table H.1 and Table H.2.

International Reconstruction Fund Facility for Iraq

In early July, the Donors Committee of the International Reconstruction Fund Facility for Iraq (IRFFI) met in Baghdad and confirmed the decisions to align IRFFI activities in support of the goals of the Compact and to schedule the end date of the IRFFI for December 31, 2010.⁷

As of August 31, 2008, 25 IRFFI donors had committed \$1.85 billion for Iraq reconstruction.⁸ Of this commitment, the UN Development Group Iraq Trust Fund (UNDG ITF) totals \$1.36 billion, and the World Bank Iraq Trust Fund (WB ITF) totals \$497 million,⁹ including a recent commitment of \$20 million from Italy. Currently, 157 IRFFI projects (141 UNDG, 16 World Bank) are completed or ongoing.¹⁰

Since 2003, the UN has played a sustaining role in supporting Iraq's relief and reconstruction efforts. For more information, see *Governance*.

APPENDIX H

TABLE H.1

SNAPSHOT OF TOP DONOR-FUNDED PROJECTS

DONOR	PROJECT COST (\$ MILLIONS)	TITLE	PROJECT IMPLEMENTATION STATUS	SECTOR	PROVINCE
Japan	\$118.71	Construction of a diesel power station (60 MW) in Al-Samawa	Ongoing	Infrastructure	Muthanna
Japan	\$68.45	Project for rehabilitation of four general hospitals in the northern region of Iraq	Completed	Health	Dahuk, Ninewa, Tameem, Erbil
Japan	\$65.04	Project for improvement of trunk communications network	Completed	Infrastructure	Nationwide
World Bank Iraq Trust Fund	\$65.00	Emergency water supply and sanitation project	Ongoing	Environment; Housing, Labour and Social Affairs	Baghdad
UN Development Group Iraq Trust Fund	\$61.31	Provision of logistical and geo support to IECI (phase ii)	Ongoing	Governance and Democracy Development	Nationwide
Japan	\$55.17	Project for improvement of water treatment facilities	Completed	Housing, Labour and Social Affairs	Baghdad
Japan	\$53.00	Project for provision of ambulances	Completed	Health	Nationwide
Japan	\$50.58	Project for rehabilitation of four general hospitals in the southern region of Iraq	Completed	Health	Najaf; Qadissiya; Muthanna; Thi-Qar
UN Development Group Iraq Trust Fund	\$46.43	Cholera outbreak—early detection and mortality reduction	Ongoing	Health	Nationwide
Japan	\$45.86	Project for rehabilitation of three general hospitals in the central region of Iraq	Completed	Health	Baghdad
Total	\$629.55				

Notes: Data not formally reviewed, audited, or verified. Numbers affected by rounding. Data excludes U.S.-funded projects. Committed and disbursed are the international terms used; this terminology is comparable to the SIGIR terms obligated and expended.

Source: GOI, *Development Assistance Database*, www.mop-iraq.org/dad, accessed 10/10/2008.

TABLE H.2

SNAPSHOT OF DONOR PROJECTS BY SECTOR (\$ MILLIONS)

SECTOR	COMMITTED	DISBURSED
Agriculture, Food and Fishing	\$261.54	\$176.16
Economic Development	\$195.97	\$44.45
Education, Science, and Culture	\$402.06	\$237.41
Energy	\$26.16	\$23.33
Enterprise and Industry	\$1.05	\$.37
Environment	\$250.85	\$155.84
Governance and Democracy Development	\$575.34	\$460.65
Health	\$561.90	\$428.98
Housing, Labour and Social Affairs	\$328.29	\$226.00
Infrastructure	\$1,023.56	\$686.64
Security	\$189.84	\$147.98
Unspecified/Unclassified	\$92.63	\$42.71
Unallocated	\$8.73	\$4.76
Total	\$3,917.93	\$2,635.28

Note: Numbers affected by rounding.

Source: GOI, *Development Assistance Database*, www.mop-iraq.org/dad, accessed 10/10/2008.

World Bank

The World Bank funds several programs to support the GOI in addressing primary reconstruction needs:

- restoring basic services
- supporting private-sector development
- enhancing social safety nets
- improving public-sector governance

This support for Iraq reconstruction is funded primarily through the WB ITF. However, the World Bank also assists through loan programs and projects with international partners.

World Bank IDA Loans

The World Bank has provided assistance to Iraq to develop social services through its

International Development Association (IDA).

Five IDA loans have been approved for Iraq, totaling \$508.5 million. For the status of these projects, see Table H.3.

Endnotes

1. NEA-I, response to SIGIR data call, 10/2/2008.
2. NEA-I, response to SIGIR data call, 10/2/2008.
3. NEA-I, response to SIGIR data call, 10/2/2008.
4. DoS, Section 2207 Report, 4/2008, p. II-4.
5. GOI, *Development Assistance Database*, 10/10/2008.
6. GOI, *Development Assistance Database*, 10/10/2008.
7. NEA-I, response to SIGIR data call, 10/2/2008.
8. IRFFI, "Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund," 8/31/2008.
9. IRFFI, "Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund," 8/31/2008.
10. NEA-I, response to SIGIR data call, 10/2/2008.

TABLE H.3

WORLD BANK IDA LOANS

NAME	PRODUCT AMOUNT (\$ MILLIONS)	APPROVAL DATE	IMPLEMENTING AGENCY	DESCRIPTION	STATUS
Third Emergency Education Project	\$100	November 2005	Ministry of Education	Helps alleviate school overcrowding through construction of 82 new schools in 15 provinces. The project directly benefits about 57,000 students.	The project was delayed for two years; therefore, no funds have been disbursed since October 2007. The World Bank is discussing the possibility of restructuring the project to ensure effective use of IDA funding for the education sector.
Emergency Road Rehabilitation Project	\$135	June 2006	Ministry of Construction	Assists in the rehabilitation of highways and village access roads in central and southern Iraq. Three floating bridges will also be replaced with permanent structures.	The World Bank has signed for the \$57 million contract in the Kurdistan region and in the Central and South regions. Contracts for eight projects are expected to be ongoing by December 2008.
Dokan and Darbandihkan Emergency Hydropower Project	\$40	December 2006	KRG Ministry of Electricity	Part of Iraq's overall Electricity Master Plan, providing electricity in the Kurdistan region and to the national grid. The project will directly impact an estimated 490,000 households and provide benefit for industrial consumers.	Contracts are being negotiated for urgent rehabilitation of power plant excitation systems and overhaul of switchyard and compressor spare parts.
Emergency Electricity Reconstruction Project	\$124	March 2007	Ministry of Electricity	Aims to restore the base-load generating capacity of the Hartha power plant and build capacity at the MOE.	Preparations for rehabilitation work to restore capacity are underway. Negotiations on security arrangements and final pricing of the contract are ongoing and expected to be completed by January 2009.
Emergency Water Supply	\$109.5	June 2008	Ministry of Municipalities and Public Works	Intends to improve the quantity and quality of water availability in four selected high-priority provinces. Assists GOI in developing a sustainable policy for the water sector.	The project was approved on June 10, 2008.
Total	\$508.5				

Source: IRFFI, World Bank Operations in Iraq Data Sheet, 7/31/2008.

COMPLETED SIGIR AUDITS

This appendix contains a list of completed audits on Iraq reconstruction activities from the Special Inspector General for Iraq Reconstruction (SIGIR). Table I-1 lists all SIGIR audits completed. Table I-2 shows the status of SIGIR audit recommendations as of October 30, 2008.

ALL COMPLETED AUDITS BY SIGIR, AS OF 10/30/2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
09-007	10/2008	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission
09-006	10/2008	Status of Department of State Economic Support Fund Interagency Agreements With The U.S. Army Corps of Engineers in Iraq
09-005	10/2008	Agencies Need Improved Financial Data Reporting for Private Security Contractors
09-004	10/2008	Iraq Reconstruction Project Terminations Represent a Range of Actions
09-003	10/2008	Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute
09-002	10/2008	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue
09-001	10/2008	Opportunities to Enhance U.S. Democracy-Building Strategy for Iraq
08-024	07/2008	Information on a Special Department of Defense Program to Foster Economic Recovery in Iraq
08-023	07/2008	Anticorruption Efforts in Iraq: U.S. and Iraq Take Action, but Much Remains to be Done
08-022	07/2008	Government of Iraqi Increasingly Funding Iraq Security Forces Infrastructure Development, but Substantial U.S. Support Remains
08-021	07/2008	Comprehensive Plan Needed To Guide the Future of the Iraq Reconstruction Management System
08-020	07/2008	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Efforts
08-019	07/2008	Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.
08-018	07/2008	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC
08-017	04/2008	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste
08-016	04/2008	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan
08-015	04/2008	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, <i>Measuring Stability and Security in Iraq</i>
08-014	04/2008	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
08-013	04/2008	Interim Report on Iraq Reconstruction Contract Terminations
08-012	03/2008	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
08-011	04/2008	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation
08-010	01/2008	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
08-009	01/2008	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance
08-008	01/2008	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success
08-007	01/2008	Efforts to Implement a Financial Management Information System in Iraq
08-006	01/2008	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
08-005	01/2008	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts

APPENDIX I

ALL COMPLETED AUDITS BY SIGIR, AS OF 10/30/2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
08-004	01/2008	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center
08-003	10/2007	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
08-002	10/2007	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
08-001	10/2007	Interim Report on Efforts and Further Actions Needed To Implement a Financial Management Information System in Iraq
07-016	10/2007	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
07-015	10/2007	Review of Effectiveness of the Provincial Reconstruction Team Program in Iraq
07-014	07/2007	Status of the Provincial Reconstruction Team Program Expansion in Iraq
07-013	04/2007	Sustainment of the Advanced First Responder Network (Restricted Distribution)
07-012	04/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
07-011	10/2007	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
07-010	10/2007	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
07-009	07/2007	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
07-008	07/2007	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities
07-007	07/2007	Status of U.S. Government Anticorruption Efforts in Iraq
07-006	04/2007	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
07-005	07/2007	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction
07-004	07/2007	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
07-003	07/2007	Cost-to-Complete Reporting for Iraq Reconstruction Projects
07-002	04/2007	Status of the Advanced First Responder Network
07-001	06/2007	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
06-045	01/2007	Status of Ministerial Capacity Development in Iraq
06-044	01/2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
06-043	01/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
06-042	01/2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted – Limited Distribution)
06-040	01/2007	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
06-039	01/2007	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
06-038	09/2006	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure
06-037	09/2006	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
06-036	01/2007	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)
06-035	10/2006	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor
06-034	10/2006	Status of the Provincial Reconstruction Team Program in Iraq
06-033	10/2006	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund
06-032	10/2006	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities
06-031	10/2006	Management of the Iraqi Interim Government Fund
06-030	01/2007	Status of Medical Equipment and Other Non-Construction Items Purchased for Primary Healthcare Centers
06-029	01/2007	Review of DynCorp International, LLC, Contract Number S-LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support
06-028	10/2006	Review of Administrative Task Orders for Iraq Reconstruction Contracts
06-026	07/2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
06-025	07/2006	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006
06-024	07/2006	Joint Cash Count: Iraq National Weapons Card Program
06-023	07/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities—January through March 2006

ALL COMPLETED AUDITS BY SIGIR, AS OF 10/30/2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
06-021	07/2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
06-020	07/2006	Review of the Advanced First Responder Network
06-019	07/2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
06-018	07/2006	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005
06-017	07/2006	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-016	04/2006	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006
06-015	04/2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
06-014	07/2006	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)
06-013	04/2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls over the Development Fund for Iraq
06-012	04/2006	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central/Falluja
06-011	04/2006	Management of the Primary Healthcare Centers Construction Projects
06-010	04/2006	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
06-009	04/2006	Review of Task Force Shield Programs
06-008	04/2006	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central
06-007	04/2006	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-006	04/2006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-005	04/2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
06-004	04/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005
06-003	04/2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
06-002	02/2006	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund
06-001	04/2006	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
05-029	01/2006	Challenges Faced In Carrying Out Iraq Relief and Reconstruction Fund Activities
05-028	01/2006	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government
05-027	01/2006	Methodologies for Reporting Cost-to-Complete Estimates
05-026	01/2006	Fact Sheet on the Use of the \$50 Million Appropriation To Support the Management and Reporting of the Iraq Relief and Reconstruction Fund
05-025	01/2006	Management of the Commander's Emergency Response Program for Fiscal Year 2005
05-024	01/2006	Management of the Mansuria Electrical Reconstruction Project
05-023	01/2006	Management of Rapid Regional Response Program Contracts in South-Central Iraq
05-022	10/2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
05-021	10/2005	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting
05-020	10/2005	Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library
05-019	09/2005	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
05-018	10/2005	Management of Iraq Relief and Reconstruction Program: Acquisition of Armored Vehicles Purchased through Contract W914NS-05-M-1189
05-017	10/2005	Award Fee Process for Contractors Involved In Iraq Reconstruction
05-016	10/2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
05-015	10/2005	Management of Rapid Regional Response Program Grants in South-Central Iraq
05-014	10/2005	Management of Commander's Emergency Response Program for Fiscal Year 2004
05-013	09/2005	Controls over Equipment Acquired by Security Contractors

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ALL COMPLETED AUDITS BY SIGIR, AS OF 10/30/2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
05-012	07/2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance
05-011	07/2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
05-010	07/2005	Interim Briefing to the Project and Contracting Office-Iraq and the Joint Contracting Command-Iraq on the Audit of the Award Fee Process
05-009	07/2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
05-008	04/2005	Administration of Contracts Funded by the Development Fund for Iraq
05-007	04/2005	Administration of Iraq Relief and Reconstruction Fund Contract Files
05-006	04/2005	Control of Cash Provided to South-Central Iraq
05-005	04/2005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defense Services Limited
05-004	01/2005	Oversight of Funds Provided to the Iraqi Ministries through the National Budget Process
05-003	11/2004	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
05-002	10/2004	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
05-001	10/2004	Coalition Provisional Authority Control of Appropriated Funds
04-013	07/2004	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award
04-011	07/2004	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
04-009	07/2004	Coalition Provisional Authority Comptroller Cash Management Controls over the Development Fund for Iraq
04-008	07/2004	Coalition Provisional Authority Control over Seized and Vested Assets
04-007	07/2004	Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
04-006	07/2004	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
04-005	07/2004	Award of Sector Design-Build Construction Contracts
04-004	07/2004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
04-003	06/2004	Federal Deployment Center Forward Operations at the Kuwait Hilton
04-002	06/2004	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq
04-001	06/2004	Coalition Provisional Authority Coordination of Donated Funds

Total number of audits: 129

TABLE I-1

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 10/30/2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
09-007	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission	10/2008	2	0	2
09-006	Status of Department of State Economic Support Fund Interagency Agreements With The U.S. Army Corps of Engineers in Iraq	10/2008	0	0	0
09-005	Agencies Need Improved Financial Data Reporting for Private Security Contractors	10/2008	3	0	3
09-004	Iraq Reconstruction Project Terminations Represent a Range of Actions	10/2008	2	0	2
09-003	Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute	10/2008	3	0	3
09-002	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue	10/2008	0	0	0
09-001	Opportunities to Enhance U.S. Democracy Building Strategy for Iraq	10/2008	4	0	4
08-024	Information on a Special Department of Defense Program to Foster Economic Recovery in Iraq	07/2008	0	0	0
08-023	Anticorruption Efforts in Iraq: U.S. and Iraq Take Action, but Much Remains to be Done	07/2008	3	1	2
08-022	Government of Iraqi Increasingly Funding Iraq Security Forces Infrastructure Development, but Substantial U.S. Support Remains	07/2008	0	0	0
08-021	Comprehensive Plan Needed to Guide the Future of the Iraq Reconstruction Management System	07/2008	3	0	3
08-020	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Management System	07/2008	0	0	0
08-019	Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.	07/2008	3	0	3
08-018	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC	07/2008	2	0	2
08-017	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste	04/2008	4	0	4
08-016	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan	04/2008	0	0	0
08-015	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, <i>Measuring Stability and Security in Iraq</i>	04/2008	0	0	0
08-014	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program	04/2008	0	0	0
08-013	Interim Report on Iraq Reconstruction Contract Terminations	04/2008	0	0	0
08-012	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central	03/2008	0	0	0
08-011	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation	04/2008	1	0	1
08-010	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006	01/2008	0	0	0
08-009	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance	01/2008	0	0	0
08-008	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success	01/2008	0	0	0
08-007	Efforts To Implement a Financial Management Information System in Iraq	01/2008	0	0	0
08-006	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects	01/2008	3	0	3
08-005	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts	01/2008	1	0	1
08-004	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center	01/2008	1	0	1
08-003	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects	10/2007	0	0	0
08-002	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition	10/2007	6	5	1
08-001	Interim Report on Efforts and Further Action Needed To Implement a Financial Management Information System in Iraq	10/2007	3	0	3

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STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 10/30/2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
07-016	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program	10/2007	3	0	3
07-015	Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq	10/2007	2	0	2
07-014	Status of the Provisional Reconstruction Team Program Expansion in Iraq	07/2007	3	0	3
07-013	Sustainment of the Advanced First Responder Network (Restricted Distribution)	04/2007	0	0	0
07-012	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State	04/2007	0	0	0
07-011	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	10/2007	3	0	3
07-010	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts	10/2007	1	0	1
07-009	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract	07/2007	0	0	0
07-008	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities	07/2007	0	0	0
07-007	Status of U.S. Government Anticorruption Efforts in Iraq	07/2007	3	0	3
07-006	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006	04/2007	3	1	2
07-005	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction	07/2007	0	0	0
07-004	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq	07/2007	1	0	1
07-003	Cost-to-Complete Reporting for Iraq Reconstruction Projects	07/2007	3	0	3
07-002	Status of the Advanced First Responder Network	04/2007	0	0	0
07-001	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance	06/2007	10	6	4
06-045	Status of Ministerial Capacity Development in Iraq	01/2007	5	0	5
06-044	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities	01/2007	0	0	0
06-043	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements	01/2007	0	0	0
06-042	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted/Limited Distribution)	01/2007	0	0	0
06-040	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)	01/2007	0	0	0
06-039	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00	01/2007	0	0	0
06-038	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure	09/2006	0	0	0
06-037	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)	09/2006	1	1	0
06-036	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)	01/2007	0	0	0
06-035	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor	10/2006	5	2	3
06-034	Status of the Provincial Reconstruction Team Program in Iraq	10/2006	7	6	1
06-033	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund	10/2006	4	0	4
06-032	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities	10/2006	5	0	5
06-031	Management of the Iraqi Interim Government Fund	10/2006	4	4	0
06-030	Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers	01/2007	4	4	0
06-029	Review of DynCorp International, LLC, Contract Number S-LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support	01/2007	10	8	2
06-028	Review of Administrative Task Orders for Iraq Reconstruction Contracts	10/2006	3	3	0

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 10/30/2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
06-026	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project	07/2006	6	6	0
06-025	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006	07/2006	7	7	0
06-024	Joint Cash Count: Iraq National Weapons Card Program	07/2006	0	0	0
06-023	Changes in Iraq Relief and Reconstruction Fund Program Activities—January through March 2006	07/2006	0	0	0
06-021	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program	07/2006	12	5	7
06-020	Review of the Advanced First Responder Network Project	07/2006	5	5	0
06-019	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq	07/2006	2	0	2
06-018	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005	07/2006	3	0	3
06-017	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	07/2006	6	0	6
06-016	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006	04/2006	0	0	0
06-015	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents	04/2006	4	4	0
06-014	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)	07/2006	7	0	7
06-013	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq	04/2006	0	0	0
06-012	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central/Falluja	04/2006	0	0	0
06-011	Management of the Primary Healthcare Centers Construction Projects	04/2006	7	7	0
06-010	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund	04/2006	1	1	0
06-009	Review of Task Force Shield Programs	04/2006	8	8	0
06-008	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central	04/2006	3	3	0
06-007	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	04/2006	1	1	0
06-006	Multi-National Security Transition Command-Iraq: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	04/2006	1	1	0
06-005	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Controls of the Development Fund for Iraq	04/2006	0	0	0
06-004	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005	04/2006	0	0	0
06-003	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund	04/2006	9	7	2
06-002	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund	02/2006	1	1	0
06-001	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System	04/2006	3	1	2
05-029	Challenges Faced in Carrying Out Iraq Relief and Reconstruction Fund Activities	01/2006	0	0	0
05-028	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government	01/2006	1	1	0
05-027	Methodologies for Reporting Cost-to-Complete Estimates	01/2006	14	12	2
05-026	Fact Sheet on the Use of the \$50 Million Appropriations To Support the Management and Reporting of the Iraq Relief and Reconstruction Fund	01/2006	0	0	0
05-025	Management of the Commander's Emergency Response Program for Fiscal Year 2005	01/2006	5	3	2
05-024	Management of the Mansuria Electrical Reconstruction Project	01/2006	0	0	0
05-023	Management of Rapid Regional Response Program Contracts in South-Central Iraq	01/2006	3	3	0

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STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 10/30/2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
05-022	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	10/2005	4	0	4
05-021	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting	10/2005	1	1	0
05-020	Management of the Contracts, Grant and Micro-Purchases Used to Rehabilitate the Karbala Library	10/2005	7	7	0
05-019	Attestation Engagement Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.	09/2005	0	0	0
05-018	Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	10/2005	5	3	2
05-017	Award Fee Process for Contractors Involved in Iraq Reconstruction	10/2005	4	3	1
05-016	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy	10/2005	6	6	0
05-015	Management of Rapid Response Program Grants in South-Central Iraq	10/2005	10	10	0
05-014	Management of Commander's Emergency Response Program for Fiscal Year 2004	10/2005	0	0	0
05-013	Controls Over Equipment Acquired by Security Contracts	09/2005	0	0	0
05-012	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance	07/2005	0	0	0
05-011	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund	07/2005	5	5	0
05-010	Interim Briefing to the Project and Contracting Office-Iraq and the Joint Contracting Command-Iraq on the Audit of the Award Fee Process	07/2005	7	4	3
05-009	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	07/2005	0	0	0
05-008	Administration of Contracts Funded by the Development Fund for Iraq	04/2005	6	6	0
05-007	Administration of Iraq Relief and Reconstruction Fund Contract Files	04/2005	7	7	0
05-006	Control of Cash Provided to South-Central Iraq	04/2005	8	8	0
05-005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defence Services Limited	04/2005	7	7	0
05-004	Oversight of Funds Provided to the Iraqi Ministries through the National Budget Process	01/2005	0	0	0
05-003	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract	11/2004	0	0	0
05-002	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait	10/2004	5	5	0
05-001	Coalition Provisional Authority Control of Appropriated Funds	10/2004	0	0	0
04-013	Coalition Provisional Authority Contracting Processes Leading Up To and Including Contract Award	07/2004	1	1	0
04-011	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad	07/2004	4	4	0
04-009	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq	07/2004	5	5	0
04-008	Coalition Provisional Authority Control Over Seized and Vested Assets	07/2004	3	3	0
04-007	Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq	07/2004	1	1	0
04-006	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts	07/2004	0	0	0
04-005	Award Sector Design-Build Construction Contracts	07/2004	0	0	0
04-004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority	07/2004	3	3	0
04-003	Federal Deployment Center Forward Operations at the Kuwait Hilton	06/2004	8	8	0
04-002	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq	06/2004	0	0	0
04-001	Coalition Provisional Authority Coordination of Donated Funds	06/2004	3	3	0
Total			343	217	126

TABLE I-2

COMPLETED SIGIR INSPECTIONS

This appendix contains a list of completed inspections on Iraq reconstruction activities by the Special Inspector General for Iraq Reconstruction (SIGIR), as of October 30, 2008.

COMPLETED SIGIR INSPECTIONS (AS OF OCTOBER 30, 2008)

PROJECT NAME	GOVERNORATE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Sadr City R3 Water Treatment Plant	Baghdad	\$65,848	GRC	Washington International, Inc. / Black and Veatch	Central
Falluja WWTP	Anbar	\$29,558	GRC	FluorAMEC	Central
Falluja Sewer—Area A Construction and Repair	Anbar	\$2,906	GRC	Local	Central
Falluja Sewer—Pump Station 1&2	Anbar	\$7,223	GRC	Local	Central
Falluja Sewer—Force Main	Anbar	\$1,804	GRC	Local	Central
Falluja Sewer—Earthwork for the WWTP	Anbar	\$2,769	GRC	Local	Central
Al Quds High School	Baghdad	\$420	MNC-I	Local	Central
Al Mualameen High School	Baghdad	\$389	MNC-I	Local	Central
Al Faoo High School	Baghdad	\$441	MNC-I	Local	Central
Al Shofa Water Facility	Nassriya	\$349	GRS	Local	South
Al Kazim Water Supply	Nassriya	\$493	GRS	Local	South
Nassriya 33-kV Power line	Nassriya	\$1,538	GRS	Local	South
Al Ager Water Compact Unit	Nassriya	\$650	GRS	Local	South
Kirkuk to Baiji PEZ Phase 3	Kirkuk	\$3,838	GRN	Local	North
Kahn Bani-Sa'ad Correctional Facility	Kahn Bani Sa'ad	\$40,497	GRD	Parsons	Central
Project Assessment Review Through April 2008	Various	\$1,600,000	GRD	Various	Various
Nassriya Water Treatment Plant	Nassriya	\$277,000	GRD	FluorAmec	South
Repair of the Al Ghazaliyah G-6 Sewage Lift Station	Baghdad	\$329	GRD	Local	Central
Kurdistan Ministry of Interior Complex	Erbil	\$7,400	GRN	Tigris (Turkey)	North
Sarwaran Primary School	Erbil	\$694	GRN	Local	North
Binaslaw Middle School	Erbil	\$602	GRN	Local	North
Nassriya Prison Expansion	Nassriya	\$6,263	GRS	Local	South
Nassriya Prison Follow-up	Nassriya	\$15,523	GRS	Local	South
Al Escanddrone School	Baghdad	\$ 86.6	GRD	Local	Central
Rehabilitation of the Mansour Pump Station	Baghdad	\$ 123	GRD	Local	Central
Mahalla 824 Sewer Collapse Project	Baghdad	\$ 629	GRD	Local	Central

Continued on the next page

COMPLETED SIGIR INSPECTIONS (AS OF OCTOBER 30, 2008)

PROJECT NAME	GOVERNORATE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Iraqi Army Facilities located in Diyanah and Debecha	Erbil	\$ 9,300	AFCEE	Toltest, Inc.	North
Erbil Police Academy	Erbil	\$10,000 (U.S.)	GRN	Tigris Company	North
Repair of the Ghazaliyah G-7 Sewage Lift Station	Baghdad	\$329	GRD	Local	Central
Bartilla Booster Pump Station Repair	Ninewa	\$417	GRN	Local	North
Bartilla New Road Paving	Ninewa	\$148	GRN	Local	North
Showairrej to Tak Harb Road Paving	Ninewa	\$1,439	GRN	Local	North
Right Bank Drinking Water Treatment Plant	Ninewa	\$1,714	GRN	Local	North
Mosul Dam	Ninewa	\$27,000	GRD	Washington International/Black and Veatch	North
Qudas Power Plant Turbine Restoration Project and Qudas Power Plant Expansion Project	Baghdad	\$160,000	GRD	URUK Engineering Services and the Baghdad Company for Gas Turbines LTD Joint Venture/ FluorAMEC, LLC	Central
Al Qana'at Raw Water Pump Station	Baghdad	\$4,230	GRC	Comet Company	Central
Al Rasheed Brigade Set	Baghdad	\$64,010	AFCEE	Tetra Tech, Inc.	Central
Iraqi C-130 Base	Baghdad	\$30,800	AFCEE	Toltest, Inc.	Central
Iraqi Ministry of Defense Building	Babylon	\$31,460	MNSTC-I	Laguna Construction Company, Inc.	Central
Doura Power Station Units 5 and 6	Baghdad	\$90,800	GRD	Bechtel National, Inc.	Central
Al Basrah Oil Terminal (ABOT) (5 projects)	Basrah	\$3,045	GRC	Parsons	South
Military Base, Tallil	Thi-Qar	\$108,590	AFCEE	Weston	South
Military Base Upgrades, Tallil	Thi-Qar	\$10,511	AFCEE	Weston	South
Recruiting Center, Hillah	Babylon	\$1,824	AFCEE	Weston	South
Iraqi Civil Defense HQ, Baghdad	Baghdad	\$3,000	GRC	Parsons	Central
Bab Shams Police Station, Mosul	Ninewa	\$353	GRN	Local	North
Gaugli-Ashur Police Station, Mosul	Ninewa	\$881	GRN	Local	North
Maternity and Pediatric Hospital	Erbil	\$6,831	GRN	Local	North
BIAP 12 Standby 06 Power	Baghdad	\$11,792	USAID	Bechtel	Central
West BIAP Special Forces Barracks	Baghdad	\$5,205	GRC	Local	Central
Al Alwaiya Maternity Hospital	Baghdad	\$1,986	GRD	Parsons/Local	Central
Al Alwaiya Children's Hospital	Baghdad	\$1,288	GRD	Parsons/Local	Central
Dahuk Rehabilitation Center	Dahuk	\$5,634	GRD	Biltek	North
Al Kasik Water Storage Tanks	Ninewa	\$4,900	AFCEE	AMEC Earth & Environmental, Inc.	North

Continued on the next page

COMPLETED SIGIR INSPECTIONS (AS OF OCTOBER 30, 2008)

PROJECT NAME	GOVERNORATE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Al Kasik Waste Water Treatment Plant	Ninewa	\$2,700	AFCEE	Shaw	North
51st Brigade Iraqi Army Barracks	Babylon	\$999	GRD	Local	South
Al Hillah Police Firing Range	Babylon	\$434	GRD	Local	South
402nd Battalion Iraqi Army Headquarters Barracks	Babylon	\$737	GRD	Local	South
Baghdad Police College, Task Order 06	Baghdad	\$42,909	GRD	Parsons	Central
Baghdad Police College, Task Order 29	Baghdad	\$29,345	GRD	Parsons	Central
Electrical Substation Sustainment-Al Hakamia	Basrah	\$5,677	GRD	Perini Corporation	South
Electrical Substation Sustainment-Hamdan	Basrah	\$5,719	GRD	Perini Corporation	South
Electrical Substation Sustainment-Al Kaffat	Basrah	\$5,438	GRD	Perini Corporation	South
Electrical Substation Sustainment-Al Serajii	Basrah	\$5,718	GRD	Perini Corporation	South
Electrical Substation Sustainment-Shat Al-Arab	Basrah	\$5,724	GRD	Perini Corporation	South
Courthouse-New Al Karkh-Baghdad	Baghdad	\$2,230	GRD	Foreign	Central
Thi-Qar Village Road Segment 3	Thi-Qar	\$1,440	GRD	Foreign	South
Ibn Al Bitar Hospital – Critical Care Unit	Baghdad	\$580	GRD	Foreign	Central
Baghdad Municipal Solid Waste Landfill Facility	Baghdad	\$28,800	GRD	FluorAmec	Central
Police Training Academy – Al Kut	Wassit	\$22,900	GRD	ECCI	North
Ninewa Provincial Police Headquarters	Ninewa	\$1,000	GRD	Foreign	North
11 kVA Substation Feeder	Ninewa	\$1,220	GRD	Foreign	North
Baghdad Police College (Academy)	Baghdad	\$73,000	GRD	Parsons	Central
Kirkuk to Baiji Pipeline	Tameem	\$3,445	Multiple	Multiple	North
Baghdad Railway Station Rehabilitation	Baghdad	\$6,385	GRD-PCO	Foreign	Central
Military Base – 609th ING	Thi-Qar	\$7,634	GRD	Foreign	South
Muthanna Village Roads Segment 4	Muthanna	\$2,888	GRD-PCO	Foreign	South
Prison Facility – Nasiriyah	Thi-Qar	\$49,087	GRD-PCO	Parsons Global Services	South
Fire Station–Nasiriyah	Thi-Qar	\$627	GRD-PCO	Foreign	South
Police Station–Safwan - IHP 404	Basrah	\$2,472	GRD-PCO	Foreign	South
Basrah International Airport-Air Side Supply	Basrah	\$580.5	GRD-PCO	Reyam Ltd.	South

Continued on the next page

COMPLETED SIGIR INSPECTIONS (AS OF OCTOBER 30, 2008)

PROJECT NAME	GOVERNORATE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Basrah International Airport-Terminal and Tower	Basrah	\$5,045	GRD-PCO	NANA Pacific	South
Umm Qasr Water Supply Canal	Basrah	\$15,600	GRD-PCO	Washington International	South
Riyadh Canal Crossing	Tameem	\$635.5	GRD-PCO	PIJV	North
Zegeton Fatah Canal Crossing	Tameem	\$658.1	GRD-PCO	PIJV	North
Hillah SWAT Facility	Babylon	\$2,219	GRD	Foreign	South
Seif Sa'ad Police Station	Babylon	\$153	GRD	Foreign	South
Border Post-As Sul #37 - Bnawasuta-Issawa	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #29 - Kuralau Bnaw-Azmik	Sulaymaniyah	\$275	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #20 - Marwa	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #23 - Bargurd-Safrah	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Military Base Umm Qasr-Ammo Supply Point	Basrah	\$253	GRD	Foreign	South
Operation Center and Security	Basrah	\$1,175	GRD	Foreign	South
Port of Umm Qasr Security Upgrades	Basrah	\$3,747	GRD	Foreign	South
Project Phoenix-Restore Qudas Gas Turbines	Baghdad	\$11,391	PCO	FluorAmec	Central
Al Hillah Police Academy-CN-W914NS-04-C-9046	Babylon	\$9,135	JCC-I/A	SBIG Logistics & Technical Services	South
Kerbala Library	Kerbala	\$1,294	CPA (South Central)	Global Business Group	South
Al Wahda Water Treatment Plant	Baghdad	\$4,712	PCO	FluorAmec	Central
Al Wathba Water Treatment Plant	Baghdad	\$8,698	PCO	FluorAmec	Central
Al Nahrwan Water Supply Project	Baghdad	\$348	GRD	Foreign	South
Al Sumelat Water Network	Baghdad	\$764	PCO	SIMA International	Central
Al Hakamia Substation	Basrah	\$5,934	PCO	Perini Corporation	South
Hamdan Substation	Basrah	\$5,001	PCO	Perini Corporation	South
Al Kaffat Substation	Basrah	\$5,934	PCO	Perini Corporation	South
Al Seraji Substation	Basrah	\$5,709	PCO	Perini Corporation	South
Shat al Arab Substation	Basrah	\$5,298	PCO	Perini Corporation	South
Al Fathah Pipe Crossing	Tameem	\$29,715	PCO	PIJV	North
Kirkuk Canal Crossing	Tameem	\$2,088	PCO	PIJV	North
Al Fathah River Crossing Tie-ins	Tameem	\$8,156	PCO	PIJV	North
Al Balda Police Station	Babylon	\$135	GRD	Foreign	South
Al Hillah Maternity and Children's Hospital	Babylon	\$7,414	PCO	Parsons Global Services	South

Continued on the next page

COMPLETED SIGIR INSPECTIONS (AS OF OCTOBER 30, 2008)

PROJECT NAME	GOVERNORATE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Al Imam Primary Care Center	Babylon	\$533	PCO	Parsons Delaware, Inc.	South
Babil Railway Station	Babylon	\$274	PCO	Foreign	South
Mosul Airport – ATC Tower Rehab	Ninewa	\$10,329	GRD	Foreign	North
Ninewa Village Roads Segment 3	Ninewa	\$920	GRD	Foreign	North
Ainkawa Fire Station	Erbil	\$1,392	GRD	Parsons Global Services, Inc.	North
Erbil City Transformers	Erbil	\$3,372	GRD	Washington International, Inc.	North
Sheile Primary School	Dahuk	\$401	GRD	Foreign	North
Zakho-Military Academy	Dahuk	\$5,591	GRD	Foreign	North
PHC Type A at Shiqaq Hai Musalla	Tameem	\$608	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Alhajjaj	Tameem	\$608	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Alasra Wa Al Mafqodeen	Tameem	\$648	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Al Wasity	Tameem	\$648	GRD	Parsons Delaware, Inc.	North
PHC Type B at Hai Tis'een	Tameem	\$734	GRD	Parsons Delaware, Inc.	North
New Second Brigade Base	Tameem	\$114,000	AFCEE	Environmental Chemical Corporation	North
Aviation Base Building	Tameem	\$13,200	AFCEE	Environmental Chemical Corporation	North

INDICTMENTS AND CONVICTIONS

As of October 30, 2008, the work of SIGIR investigators has resulted in 16 arrests, 18 indictments, 11 convictions, and more than \$17 million in fines, forfeitures, recoveries, and restitutions. Three defendants are pending trial in September

2008, and an additional four defendants await the scheduling of trial dates.

For an overview of all of the indictments and convictions resulting from SIGIR investigations, see Table K-1.

TABLE K-1

INDICTMENTS AND CONVICTIONS

NAME	POSITION	CONTRACTOR/COMPANY/ AGENCY	CHARGES	DATE OF CONVICTION	SENTENCE	DATE OF SENTENCE
Investigations Led by SIGIR						
Philip Bloom	Owner	Global Business Group, GBG Holdings & GBG-Logistics Division	Conspiracy, bribery, and money laundering	3/10/2006	46 months in prison; 2 years of supervised release; \$3.6 million in restitution and \$3.6 million in forfeiture, and a \$300 special assessment	2/16/2007
LTC Bruce D. Hopfengardner	Special Advisor to the CPA-SC	U.S. Army Reserves	Conspiracy and conspiring to commit wire fraud and money laundering, and smuggling currency	8/25/2006	21 months in prison, \$144,500 forfeiture, 3 years supervised release, and a \$200 fine	6/25/2007
Steven Merkes	DoD Civilian	U.S. Army Reserves	Accepting illegal gratuities	2/16/2007	12 months and 1 day in prison; \$24,000 in restitution	6/1/2007
Faheem Mousa Salam	Interpreter	Titan Corporation	Violating the FCPA's Anti-Bribery Provisions	8/4/2006	3 years in prison; 2 years of supervised release; 250 hours of community service; and a \$100 special assessment	2/2/2007
Robert Stein	CPA-SC Comptroller and Funding Office	Coalition Provisional Authority	Felon in possession of a firearm, possession of machine guns, bribery, money laundering, and conspiracy	2/2/2006	9 years in prison; 3 years of supervised release; \$3.5 million in restitution, \$3.6 million in forfeiture, and a \$500 special assessment	1/29/2007
Curtis Whiteford	Colonel	U.S. Army Reserves	Conspiracy, bribery, and wire fraud	Trial September/October 2008		
Michael Wheeler	Lieutenant Colonel	U.S. Army Reserves	Conspiracy, bribery, wire fraud, interstate transportation of stolen property, bulk cash smuggling	Trial September/October 2008		
Debra M. Harrison	Lieutenant Colonel	U.S. Army Reserves	Conspiracy, bribery, money laundering, wire fraud, interstate transportation of stolen property, smuggling cash, preparing false tax return	7/28/08		
Name Withheld	Spouse		Money laundering	Trial scheduled for November 2008		
Michael Morris	Businessman		Conspiracy, wire fraud	Trial September/October 2008		
Led by Other Agencies						
Jennifer Anjakos	Military Reservist	California Army National Guard/223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation; \$100 assessment; \$86,557 restitution	9/17/2007
Christopher Cahill	VP, Middle East and India	Eagle Global Logistics, Inc. (EGL)	Major fraud against the United States	2/16/2006	30 months in prison; 2 years supervised release; \$10,000 fine; \$100 assessment (a civil settlement with EGL arising from the same facts resulted in a settlement of \$4 million)	8/30/2006
Lomeli Chavez	Enlisted, Grade E5, Military Reservist	California Army National Guard/223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation; \$100 assessment; \$28,107 restitution	9/17/2007
Derryl Hollier	Enlisted, Grade E5, Military Reservist	California Army National Guard/223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation; \$100 assessment; \$83,657.47 restitution	9/19/2007
Shabbir Khan	Director of Operations, Kuwait and Iraq	Tamimi Global Co., Ltd. (subcontractor for KBR)	Paying kickbacks to receive \$21.8 million in military subcontracts	6/23/2006	51 months in prison; 2 years supervised release; \$10,000 fine; \$133,860 in restitution; \$1,400 assessment	12/1/2006

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INDICTMENTS AND CONVICTIONS

NAME	POSITION	CONTRACTOR/COMPANY/ AGENCY	CHARGES	DATE OF CONVICTION	SENTENCE	DATE OF SENTENCE
Jesse D. Lane	Military Reservist	California Army National Guard/223rd Finance Detachment	Conspiracy and honest services wire fraud	6/5/2007	30 months in prison; \$323,228 in restitution	10/15/2007
Luis Lopez	Enlisted, Grade E5, Military Reservist	California Army National Guard/223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation; \$100 assessment; \$66,865 restitution	9/17/2007
Anthony J. Martin	Subcontract Administrator	KBR, Inc.	Violation of the Anti-Kickback Act	7/13/2007	1 year and 1 day in prison; 2 years supervised release; and \$200,504 restitution	6/6/2008
Bonnie Murphy	Contracting Officer's Representative (COR)	DoD Defense Reutilization and Marketing Service (DRMS)	Accepting unlawful gratuities	11/7/2006	1 year supervised release; \$1,500 fine	March 2007
Gheevarghese Pappen	Army Corps of Engineers (Civilian Employee, GS-12)	U.S. Army	Soliciting and accepting illegal gratuities	10/12/2006	2 years in prison; \$28,900 in restitution; one year supervised release	1/30/2007
CWO Peleti Peleti, Jr.	Army's Food Service Advisor for Kuwait, Iraq & Afghanistan	U.S. Army	Bribery and smuggling cash	2/9/2007	28 months in prison; \$57,500 fine and forfeiture	2/20/2008
Glenn Powell	Subcontracts Manager	KBR, Inc.	Major fraud and violating the Anti-Kickback Act	8/1/2005	15 months in prison; 3 years supervised release; \$90,973.99 in restitution; \$200 assessment	11/18/2005
Stephen Seamans	Subcontracts Manager	KBR, Inc.	Wire fraud, money laundering, and conspiracy	3/1/2006	12 months and 1 day in prison; 3 years supervised release; \$380,130 in restitution; \$200 assessment	12/1/2006
Kevin A. Smoot	Managing Director	Eagle Global Logistics, Inc.	Violating the Anti-Kickback Act, false statements	7/20/2007	14 months in prison; 2 years supervised release; \$6,000 fine; \$17,964 in restitution	12/18/2007
John Allen Rivard	Major	U.S. Army Reserves	Bribery, conspiracy, money laundering	7/23/2007 (pled guilty)	10 years in prison; 3 years supervised release; \$5,000 fine; \$1 million forfeiture order	10/19/2007
Maj. John Lee Cockerham	Contracting Officer	U.S. Army	Bribery, conspiracy, money laundering	6/24/2008 Guilty plea unsealed		
Melissa Cockerham	Wife of John Cockerham		Conspiracy, money laundering	6/24/2008 Guilty plea unsealed		
Name Withheld	Sister of Convicted U.S. Army Major		Conspiracy, money laundering	Trial scheduled for March 2009		
Capt. Austin Key	Contracting Officer	U.S. Army	Bribery	12/19/2007 (pled guilty)		
Samir Mahmoud	Employee of U.S. Construction Company		Pled guilty to making false statements during investigation into possible violations of Anti-Kickback Act	11/3/2006 (pled guilty)	1 day credit for time served; 2 years of supervised release	2/2/2007
Name Withheld	Kuwaiti Businessman		4 counts of major fraud against the United States and 6 counts wire fraud	Fugitive		
Name Withheld	Subcontractor Employee	KBR, Inc.	4 counts of major fraud against the United States and 6 counts wire fraud	Trial date pending		

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INDICTMENTS AND CONVICTIONS

NAME	POSITION	CONTRACTOR/COMPANY/ AGENCY	CHARGES	DATE OF CONVICTION	SENTENCE	DATE OF SENTENCE
Name Withheld	Contractor	Tamini Global Co. Ltd.	Wire fraud, witness tampering, obstruction of justice, and making false statements	Fugitive		
Name Withheld	Contractor	U.S. Army	2 counts of bribery; superseding indictment September 2008	Trial date pending		
Name Withheld	Owner	American Grocers Inc.	46 counts of false claims and conspiracy	Trial date pending		
Name Withheld	Iraq manager	Raman Corporation	Conspiracy and bribery	Fugitive		
Raman International Corp.			Conspiracy and bribery	6/3/2008 (pled guilty)	\$500,000 fine and \$327,192 restitution	
Name Withheld	CWO	U.S. Army	Conspiracy	No trial date		
Name Withheld	Project Engineer	Force Protection Industries	Accepting kickbacks	1/25/2008		
Name Withheld	Contractor	Readiness Management Support LC	Cash smuggling and bank transaction structuring	Trial date pending		
AEY, Inc.	Contractor	AEY, Inc	Conspiracy, major fraud, false statements	Trial date pending		
Name Withheld	Pres/Owner	AEY, Inc	Conspiracy, major fraud, false statements	Trial date pending		
Name Withheld	Vice Pres/Director	AEY, Inc	Conspiracy, major fraud	Trial date pending		
Name Withheld	Agent	AEY, Inc	Conspiracy, major fraud	Trial date pending		
Name Withheld	Business Associate	AEY, Inc	Conspiracy, major fraud	Trial date pending		
Name Withheld	Contract Translator	U.S. Army	Conspiracy, money laundering, wire fraud	Trial date pending		
Name Withheld	Spouse of Contract Translator	N/A	Conspiracy, money laundering, wire fraud	Trial date pending		
Levonda Selph	Lt. Colonel	U.S. Army	Bribery and conspiracy	6/10/2008 guilty plea (unsealed)		
Name Withheld	Contractor	U.S. Army	Conspiracy and bribery	Trial date pending		
Robert Bennett	Contractor	KBR	Kickbacks	8/28/08		
James Momon Jr.	Major, U.S. Army	Contracting Officer	Conspiracy and bribery	8/13/08		
Name Withheld	Civilian Contracting Officer	U.S. Army	Income tax evasion	Trial date pending		
David Ramirez	Contractor	Readiness Management Support, Inc.	Bulk currency smuggling and structuring transactions	10/9/2008 guilty plea		

SUSPENSIONS AND DEBARMENTS

Since December 2005, SIGIR and its partner agencies have worked closely with the Army Legal Service Agency's Procurement Fraud Branch to suspend and debar contractors for fraud or corruption within the Army, including those involving Iraq reconstruction or Army support contracts in Iraq and Afghanistan. These cases arise as the result of criminal indictments filed in federal district courts and allegations of contractor irresponsibility that require fact-based examination by the Army's Suspension and Debarment Official.

In June 2003, DoD designated the Department of the Army as the executive agent for contracting support to the Coalition Provisional Authority. As a result, the Army's Suspension and Debarment Authority leads the effort to ensure the integrity of contractors performing these contracts. The goal of this program is to ensure that these contracts are awarded to, and performed by, contractors who are honest and ethical and who have the

ability to successfully perform this important work. The Procurement Fraud Branch has also taken a leading role within the Army and at joint contracting organizations to train contracting officers to aid in the prevention and early detection of contractor fraud in Iraq reconstruction and support contracts.

Since SIGIR's July 2008 Quarterly Report, the Procurement Fraud Branch has suspended 33 more individuals and companies, based on allegations of fraud and misconduct connected to reconstruction and contractor fraud in Iraq, Kuwait, and Afghanistan, which brings the total suspensions to 101 to date. In addition, 26 individuals and companies have been proposed for debarment, bringing the total proposed debarments to 69. Sixteen additional companies and individuals were debarred, bringing the total number of final debarment actions to 41.

For a comprehensive list of suspensions and debarments, see Table L-1.

TABLE L-1

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Powell, Glenn Allen	LOGCAP Contractor Employee	Suspended, 9/17/2005; proposed for debarment, 12/13/2005; debarred, 2/16/2006	Bribery of Government Official	Awarded contract to KBR subcontractor under LOGCAP III contract in exchange for 20% kickback of contract price. Employer unaware of actions. On 8/19/2005, pled guilty to a two-count criminal information charging him with fraud. Case Closed.
DXB International	LOGCAP Subcontractor	Suspended, 7/25/2005; proposed for debarment, 7/25/2005; debarred, 9/29/2005	Allegations of Failure To Perform a Contract	Failure to perform a contract for the delivery of ice to Army troops in Iraq. Case Closed.
Name Withheld	Employee - DXB International	Suspended, 7/25/2005; proposed for debarment, 7/25/2005	Allegations of Failure To Perform a Contract	SDO determined that debarment was not appropriate based on lack of substantiation of allegations. Case Closed.
Ludwig, Steven	Employee - DXB International	Suspended, 7/25/2005; proposed for debarment, 7/25/2005; debarred, 9/29/2005	Allegations of Failure To Perform a Contract	Failure to perform a contract for the delivery of ice to Army troops in Iraq. Case Closed.
Jasmine International Trading and Service Company	Contractor - Area Support Group Kuwait	Proposed for debarment, 2/27/2006; debarred, 6/2/2006; proposed for additional debarment 7/23/2008	Allegations of Bribery of Government Official	Provided payments to Army finance office personnel at Camp Arifjan, Kuwait, for expedition of payments due on Army contracts. Kuwaiti Company—no DoJ action. 9-month debarment. Proposed for additional debarment, 7/23/2008, based on MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Salem, Diaa Ahmen Abdul Latif	Director, Jasmine International Trading and Service Company	Proposed for debarment, 2/27/2006; debarred, 6/2/2006; proposed for debarment, 7/23/08	Allegations of Bribery of Government Official	Provided payments to Army finance office personnel at Camp Arifjan, Kuwait, for expedition of payments due on Army contracts. Kuwaiti National—no DoJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Eagle Global Logistics, Inc.	Subcontractor - LOGCAP III	Suspended, 2/27/2006; Administrative Compliance Agreement signed, 3/2/2006	Allegations of Violation of the False Claims Act; False Statements	Claimed surcharges for air-freight forwarding services of transport of U.S. military equipment between Dubai and Baghdad. Administrative compliance agreement signed with Army on 3/2/2006.
Cahill, Christopher Joseph	Employee - Eagle Global Logistics, Inc.	Suspended, 2/27/2006; proposed for debarment, 9/15/2006; debarred, 11/9/2006	False Claims Act; False Statements	Pled guilty to adding an illegal surcharge to government contracts while employed by a shipping company in the Middle East. Sentenced by the U.S. District Court, Central District of Illinois, to 30 months confinement, 2 years supervised release, and a \$10,000 fine. Case Closed.
Global Business Group S.R.L.	Contractor - CPA-5C	Suspended, 11/28/2005; proposed for debarment, 6/26/2007; debarred, 8/8/2007	Money Laundering; Bribery; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Contractor based in Romania used by Philip H. Bloom to procure fraudulent contracts. Also doing business as Global Business Group Logistics, GBG Holdings, and GBF Logistics Division. Debarred for approximately 7 years and 4 months, ending on 11/28/2014. Case Closed.
Bloom, Philip H.	Owner, Global Business Group S.R.L.	Suspended, 11/28/2005; proposed for debarment, 6/26/2007; debarred, 8/8/2007	Money Laundering; Bribery; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Pled guilty to conspiracy, bribery, and money laundering on 3/10/2006 in U.S. District Court for the District of Columbia. Sentenced 2/16/2007 to 46 months confinement, 24 months supervised release, and (with co-conspirators) forfeiture of \$3,600,000. Debarred for a period of approximately 7 years and 4 months, ending on 11/28/2014. Case Closed.
Merkes, Steven	Former Contracting Officer—SOCEUR	Suspended, 1/24/2007; proposed for debarment, 8/15/2007; debarred, 9/27/2007	Acceptance of Illegal Gratuities	Accepted position with Global Business Group S.R.L. while a U.S. government employee. Agreed to provide GBG with assistance in receiving SOCOM contracts in Eastern Europe and Iraq. Sentenced 6/1/2007 to 12 months of confinement.

Continued on the next page

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Stein, Robert J., Jr.	CPA-SC Civilian Comptroller and Funding Officer	Suspended, 12/2/2005; proposed for debarment, 7/2/2007; debarred, 8/16/2007	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Pled guilty to conspiracy, money laundering, bribery, possession of a machine gun, and aiding/abetting in the U.S. District Court for D.C. Sentenced on 1/29/2007 to 9 years confinement, 36 months supervised release, and (with co-conspirators) forfeiture of \$3,600,000. Debarred for a period of approximately 7 years and 4 months, ending on 12/5/2014. Case Closed.
Wheeler, Michael B., LTC, USAR	Civil Affairs Team Leader, 432nd CA BN, USA	Suspended, 12/7/2005	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting final criminal judgment prior to trial.
Harrison, Debra M., LTC, USAR	Assistant CPA-SC Comptroller and Funding Officer, 358th CA BDE, USA	Suspended, 12/20/2005	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. final criminal judgment prior to trial.
Hopfengardner, Bruce D., LTC, USAR	Civil Affairs Advisor, Iraqi Police, Hilla, Iraq	Suspended, 7/19/2006; proposed for debarment, 8/8/2007; debarred 9/20/2007	Wire Fraud, Money Laundering, Interstate Transport of Stolen Property, Conspiracy, Wrongful Conversion	Pled guilty to conspiracy to commit money laundering and wire fraud 6/26/2007. Sentenced to 21 months of confinement, 36 months supervised release, \$144,500 fine, and (with co-conspirators) forfeiture of \$3,600,000. Case Closed.
Salam, Faheem Mousa	Contractor - MNSTC-I	Suspended, 4/13/2006; proposed for debarment, 4/13/2007; debarred, 6/28/2007	Attempted Bribery of Government Official	Accused of offering cash payments to Iraqi police officials in exchange for contracts to supply the Civilian Police Assistance Training Team, Multi-National Security Transition Command-Iraq, with 1,000 protective vests and other equipment. Sentenced 2/2/2007 to 36 months confinement, 24 months supervised release, 250 hours community service, and \$100 special assessment. Case Closed.
Faiq, Alwan	Contractor Employee - GRD Baghdad	Proposed for debarment, 6/20/2006; debarred, 12/28/2006	Allegations of Bribery, False Claims	Alleged attempted bribery of a USACE-GRD contracting officer in exchange for procurement-sensitive information and favorable treatment on future contracts. Case Closed.
Danube Engineering and General Contracting	Contractor - GRD Baghdad	Proposed for debarment, 6/20/2006; debarred, 12/28/2006	Allegations of Bribery, False Claims	Debarred based on unauthorized delegation of contract performance to a subcontractor resulting in attempted bribery of a contracting officer for procurement-sensitive information. Debarred for one year. Case Closed.
Qussay, Abdullah Hady	President, QHA Mechanical and Electrical Works	Proposed for debarment, 3/8/2007; debarred, 6/27/2007	Allegations of Bribery, False Claims	Accused of misrepresenting to USACE-GRD that he was a director of Danube Engineering and General Contracting. Case Closed.
QAH Mechanical and Electrical Works	Subcontractor, Baghdad, Iraq	Proposed for debarment, 3/8/2007; debarred, 6/27/2007	Allegations of Bribery, False Claims	Debarred based on affiliation with Mr. Abdullah H. Qussay. Case Closed.
Zahed, Mohamed Abdel Latif	Contractor Employee (Linguist), Camp Victory, Iraq	Proposed for debarment, 2/9/2007 See case status.	Allegations of False Claims See case status	Contractor provided reimbursement of \$31,985. Current whereabouts unknown.
Parsons Corporation, d/b/a Parsons Global Service, Inc.	Contractor, Iraq Reconstruction Projects			Show cause letter sent on 3/27/2007 to determine compliance with DFARS 203.7000, based on allegations made by SIGIR during congressional testimony and in audit reports. Response currently under review by SDO.

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NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Dan Trading and Contracting	Contractor, Kuwait	Proposed for debarment, 11/1/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.
Amro Al Khadra	Manager and Director of Sales, Dan Trading	Proposed for debarment, 11/1/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.
Robert Wiesemann, CW2, USA	Contracting Officer, Camp Arifjan, Kuwait	Proposed for debarment, 12/6/2005; debarred 3/6/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.
Moore, Keith, SFC, USA	Mayor, FOB Union III, Iraq, HUB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	Allegedly accepted cash payments from contractors at FOB Union III in exchange for cash and personal items. Threatened to have contractors removed from FOB for failure to provide payments demanded.
Balisi, Anthony O., SSG, USA	Provost, FOB Union III, Iraq, HUB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	Allegedly accepted cash payments from contractors at FOB Union III in exchange for cash and personal items. Threatened to have contractors removed from FOB for failure to provide payments demanded.
Whiteford, Curtis G., COL (Retired) USA	Chief of Staff and Deputy Regional Advisor, CPA-SC, Hilla, Iraq	Suspended, 3/30/2007	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting final criminal judgment prior to debarment.
Pappen, Gheevarghese	Contracting Officer - ASG Kuwait	Suspended, 3/30/2006; proposed for debarment, 5/12/2007; debarred, 6/28/2007	Bribery of Government Official; Racketeering	Allegedly received approximately \$28,900 and attempted to receive an additional payment of approximately \$19,000 from a Kuwaiti national, for contracts to provide apartments in Kuwait City for Army personnel. Case Closed.
Seamans, Stephen Lowell	Employee, LOGCAP III Contractor	Suspended, 4/27/2006; proposed for debarment, 1/5/2007; debarred, 7/27/2007	Wire Fraud, Money Laundering	Sentenced 12/1/2006 to 12 months and 1 day confinement, 3 years supervised release, \$380,130 restitution, \$200 special assessment. Case Closed.
Name Withheld	Contractor, Camp Arifjan, KU	Proposed for debarment, 12/1/2006; proposed debarment terminated, 5/18/2007	Allegations of False Claims, False Statements	SDO determined that debarment was not appropriate based on lack of substantiation of allegations. Case Closed.
Green Valley Company	Contractor, Camp Arifjan, KU	Proposed for debarment, 12/1/2006; debarred, 5/18/2007; proposed for additional debarment, 7/23/2008	Allegations of False Claims, False Statements	Fact-based debarment action based on substantiated allegations that contractor willfully caused the submission of false claims related to the removal of black/gray water from Camp Arifjan, Kuwait. Proposed for additional debarment.
Name Withheld	Active Duty Army Officer	Suspended, 9/5/2006	Allegations of Offering To Disclose Contractor Bid, Proposal, and Source Selection Information and Soliciting Contractors for Illegal Gratuities.	Arrested 8/18/2006. Died 9/5/2006. Suspension terminated. Case Closed.
Barnes, Thomas Nelson	Contractor Employee, MNF-I	Suspended, 11/4/2005; proposed for debarment, 11/16/2006; debarred, 1/24/2007	Theft	Pled guilty to one count of theft of public property for improperly issuing badges to contractor employees resulting in unauthorized access to the International Zone, Baghdad. Sentenced 5/11/2006 to 30 days home confinement, 1 year supervised probation, and \$25 special assessment. Debarred for 4 years. Case Closed.

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NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Lee Dynamics International	MNSTC-I Contractor	Suspended, 7/9/2007; 7/1/08 proposed for debarment	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment received from the International Contract Corruption Task Force and guilty plea of Col Levonda Selph, USA. Alleged to have made payments to two contracting officers in exchange for the award of warehouse management contracts in support of the Iraqi police and armed forces.
Lee Defense Services Corporation	Subcontractor and affiliated company, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment, 7/1/2008	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment received from the International Contract Corruption Task Force, and guilty plea of Col. Levonda Selph, USA. Suspended as an affiliated company of Lee Dynamics International and Justin W. Lee.
George H. Lee	Owner, Lee Dynamics International; CEO Starcon, Ltd., LLC	Suspended, 7/9/2007; proposed for debarment, 7/1/2008	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force and guilty plea of Col. Levonda Selph, USA.
Justin W. Lee	Consultant and Former Marketing Manager, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment, 7/1/08	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Col. Levonda Selph, USA.
Oai Lee	Agent, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment 7/1/2008	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Col. Levonda Selph, USA.
Rivard, John Allen, MAJ, USAR	Contracting Officer, LSA Anaconda, Iraq	Suspended, 8/10/2007; proposed for debarment, 11/27/2007; debarred, 1/14/2008	Allegations of Conflicts of Interest, Bribery, Bid-rigging, and False Official Statements	Allegedly awarded \$8,000,000 in contracts for housing trailers at LSA Anaconda in return for gratuities from contractors. Case Closed.
Name Withheld	Former Finance Manager, Joint ASG, Baghdad, Iraq and President, RMI	Proposed for debarment, 9/10/2007	Allegations of Conflicts of Interest	Fact-based proposal for debarment resulting from allegations that post-government employment restrictions for federal employees may have been violated. On January 31, 2008, the Army Suspension and Debarment Official determined that these allegations were unfounded, and the suspension was terminated. Case Closed.
Name Withheld	Contractor, JCC-I/A, Baghdad, Iraq	Proposed for debarment, 9/10/2007	Allegations of Conflicts of Interest	Fact-based proposal for debarment resulting from allegations that RMI received a government contract as a result of a violation of restrictions on post-government employment of federal employees. On January 31, 2008, the Army Suspension and Debarment Official determined that these allegations were unfounded, and the suspension was terminated. Case Closed.
Key, Austin, CPT, USA	COR, 10th Mountain Division, Victory Base Complex Regional Contracting Center, Iraq	Suspended, 8/27/2007	Allegations of Bribery	Allegedly requested a \$125,000 payment from a contractor in return for safeguarding the company's interests and a \$50,000 payment from an informant in exchange for a promise of procurement-sensitive information. Taken into custody in New York, NY, and currently awaiting trial.
Cockerham, John L., MAJ, USA	Former Contracting Officer, Camp Arifjan, Kuwait	Suspended, 8/15/2007	Allegations of Bribery, Conspiracy and Money Laundering	Indicted in WD TX on 7/27/2007 on allegations of bribery, money laundering, and wire fraud based on the award of multiple contracts for goods and services while deployed to Kuwait. Entered pleas of guilty to bribery, conspiracy, and money laundering on 1/31/08. Plea unsealed on 6/24/08.
Cockerham, Melissa	Spouse, MAJ John Cockerham	Suspended, 8/15/2007	Allegations of Conspiracy and Money Laundering	Indicted in WD TX on 7/27/2007 on charges of money laundering and wire fraud. Allegedly received and concealed payments from contractors in Kuwait made as a result of the fraudulent contracts awarded by MAJ Cockerham. Entered a plea of guilty to conspiracy, and money laundering on 1/31/08. Plea unsealed on 6/24/08.

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NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Blake, Carolyn	Sister, MAJ John Cockerham	Suspended, 8/15/2007	Allegations of Wire Fraud and Money Laundering	Indicted in WD TX on 7/27/2007 on charges of money laundering and wire fraud. Allegedly received and concealed payments from contractors in Kuwait made as a result of the fraudulent contracts awarded by MAJ Cockerham. Currently awaiting trial.
Name Withheld	Contractor Employee, I.Z., Baghdad	Proposed for debarment, 9/14/2007; proposal for debarment terminated, 12/19/2007	Allegations of Violations of the Procurement Integrity Act	Accused of obtaining information in violation of the Procurement Integrity Act to influence the award of convey-security delivery orders. Determined to be presently responsible by Suspension and Debarment Official as a result of materials submitted for consideration in writing and at an oral hearing. Case Closed.
Name Withheld	Private Military and Explosive Ordnance Disposal Contractor, MNSTC-I and JCC-I/A	See case status	See case status	Show cause letter sent on 9/14/2007 regarding allegations that the company received convey security delivery orders as a result of misconduct by an employee of the company. On 1/16/2008 the Army Suspension and Debarment Official determined that the company is presently responsible and did not intend to take suspension and debarment action in this matter. Case closed.
Ward, Wallace	Employee, LOGCAP III Contractor	Suspended, 10/11/2007; proposed for debarment, 7/1/2008	Allegations of False Claims	Allegations of preparing fraudulent DD 250 forms for contractors supplying fuel to Bagram AB, Afghanistan.
Sellman, James. N.	Employee, LOGCAP III Contractor	Suspended, 10/11/2007; proposed for debarment, 7/1/2008	Allegations of False Claims	Allegations of preparing fraudulent DD 250 forms for contractors supplying fuel to Bagram AB, Afghanistan.
Crenshaw, Joseph, CW2, USA	COR, 10th Mountain Division, Victory Base Complex Regional Contracting Center, Iraq	Suspended, 12/3/2007	Allegations of Larceny and Bribery	Allegedly received cash payments in return for escorting contractor fuel tankers into Camp Victory, Iraq, for the purpose of stealing the fuel.
Name withheld	Construction Materials Supplier, Camp Arifjan, Kuwait	See case status	See case status	Show cause letter sent on 12/31/2007 in response to allegations that the company delivered gravel to Camp Arifjan in inadequate amounts that failed to meet contract requirements. On March 12, 2008, the Army Suspension and Debarment Official determined that these allegations were unfounded. No suspension or debarment action was taken. Case Closed.
Insaat, Yuksel	JCC-I/A Prime Contractor and LOGCAP III Subcontractor	Proposed for debarment, 11/8/2007; Administrative Compliance Agreement, 2/6/2008	Allegations of False Claims	Contractor for construction of a barracks in Taji, Iraq, valued at \$19,800,000. After contract was terminated, contractor was accused of submitting numerous claims to the government in the amount of \$2,598,941, of which it is alleged that \$2,497,440 were false. Proposed for debarment by USAREUR Suspension and Debarment Official. Administrative Compliance Agreement entered on 2/6/2008.
AEY, Inc.	Supplier of 7.62 mm and other ammunition to the ANA and ANP via Army Sustainment Command contract W52P1J-07-D-0004	Suspended, 3/25/2008	Allegations of False Statements, Conspiracy, and Major Fraud Against the United States	Fact-based suspension resulting from allegations that AEY provided 7.62x39 mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin. Indicted in U.S. District Court on 6/20/2008 for conspiracy, false statements, and major fraud against the United States.
Diveroli, Efram	Director, AEY, Inc.	Suspended, 3/25/2008	Allegations of False Statements, Conspiracy, and Major Fraud Against the United States	Allegedly provided 7.62x39 mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin. Indicted in U.S. District Court on 6/20/2008 for conspiracy, false statements, and major fraud against the United States.
Peleti "Pete" Peleti, CWO, USA	HHC 25th ID, Camp Victory, Iraq	Suspended, 1/31/2007; proposed for debarment, 3/4/2008; debarred, 6/15/2008	Allegations of Bribery and Illegal Gratuities	Allegedly received cash payments in exchange for the award of food service supply contracts to a Kuwaiti-based company. Case Closed

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NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Jesse D. Lane, Jr.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Jennifer Anjakos	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Lomeli L. Chavez	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Derryl Hollier	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Luis A. Lopez	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Al Sawari General Trading and Contracting Company	Contractor, ASG Kuwait	Proposed for debarment, 1/18/2008; debarred, 3/13/2008	Allegations of Non-Performance of Contract Terms and Trafficking in Counterfeit Goods and Services	Attempted to deliver 571 counterfeit Nokia cell phones to ASG-KU as part of 3 separate contracts. Phones determined to be counterfeit after DD 250 issues but before issue to units and payment to contractor. Case closed.
Anthony J. Martin	Subcontract Manager, KBR, Kuwait	Suspended, 7/19/2007; proposed for debarment, 9/29/2008	Allegations of Bribery, Illegal Gratuities, and receipt of kickbacks	Allegedly awarded a subcontract to a Kuwaiti company after agreeing with its managing partner that he was going to receive \$50,240 for the award of the contract.
Kevin Andre Smoot	Managing Director, Eagle Global Logistics Services	Suspended, 8/8/2007; proposed for debarment, 3/10/2008; debarred, 9/30/2008	Allegations of False Statements, False Claims	Allegedly falsely stated that \$1,141,097 in war risk surcharges billed by Eagle Global Logistics to KBR as part of a subcontract were legitimate.
Terry Hall	Owner/Manager, Freedom Consulting and Catering, U.S. Eagles Services and Total Government Allegiance	Suspended, 3/7/2008	Allegations of Bribery in Obtaining a Government Contract.	Indicted on 11/20/2007 in the U.S. District Court for the District of Columbia on one count of Bribery, in violation of 18 U.S.C. § 201(b)(1)(A), as a result of alleged participation in a scheme to fraudulently award U. S. government contracts to supply bottled water and other supplies and services to the U. S. military in Iraq and Kuwait.
Freedom Consulting and Catering Company WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Affiliate and Imputee of Terry Hall.
U.S. Eagles Services Corporation	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Affiliate and Imputee of Terry Hall.
Total Government Allegiance	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Affiliate and Imputee of Terry Hall.
Bluebridge International Trading and Contracting Company, WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Affiliate and Imputee of Terry Hall, U.S. Eagles Services Corporation, Freedom Consulting and Catering, WLL, and Total Government Allegiance .

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NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Finbar J. Charles	Owner/manager, Freedom Consulting and Catering Company WLL, U.S. Eagles Services Corporation, Total Government Allegiance, Bluebridge International General Trading and Contracting Company, WLL and Trimedpro Project Management	Suspended, 3/7/2008	See notes	Affiliate and Imputee of Terry Hall.
Trimedpro Project Management	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Affiliate of Freedom Consulting and Catering Company WLL, U.S. Eagles Services Corporation, Total Government Allegiance, Bluebridge International General Trading and Contracting Company, WLL, and Trimedpro Project Management.
Dorothy Ellis	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008	See notes	Affiliate of U.S. Eagles Services.
Richard Bruce	Contractor Employee, Total Government Allegiance	Suspended, 3/7/2008	See notes	Affiliate of Total Government Allegiance.
Maria Rosario Charles	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008	See notes	Affiliate of U.S. Eagles Services.
Eddie Pressley	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008	See notes	Affiliate of U.S. Eagles Services.
Tina Gayfield	Contractor Employee, Total Government Allegiance	Suspended, 3/7/2008	See notes	Affiliate of Total Government Allegiance.
Naji, Monther "Mike" Majeed	Sales Manager, Phoenix Construction, Camp Liberty, Iraq	Suspended, 3/13/2008	Allegations False Statements	Allegedly submitted fraudulent applications for Common Access Cards, in violation of 18 U.S.C. § 1001(a)(3), False Statement.
Al Jabawi, Harith "Harry" Naji	Regional Coordinator, Joshua Construction, Camp Liberty, Iraq	Suspended, 3/13/2008	Allegations of False Statements	Allegedly submitted fraudulent applications for Common Access Cards, in violation of 18 U.S.C. § 1001(a)(3), False Statement.
Phoenix Construction	Contractor, VBC RCC, Iraq	Suspended, 3/13/2008	See notes	Affiliate and Imputee of H. Naji and M. Naji.
Joshua Construction	Contractor, VBC RCC, Iraq	Suspended, 3/13/2008	See notes	Affiliate and Imputee of H. Naji and M. Naji.
Levonda J. Selph, Colonel, USA (Ret)	Former Contracting Officer, MNSTC-I	Proposed for Debarment, 7/1/2008	Allegations of Conspiracy and Bribery	Allegedly awarded contracts to Lee Dynamics International for warehouse services in Iraq in exchange for monetary payments.
Starcon Ltd LLC	Contractor, Camp Arifjan, Kuwait	Proposed for Debarment, 7/1/2008	Affiliate of George H. Lee	See entry for George H. Lee.
Stephen Guyon	Managing Partner, Starcon, Ltd LLC	Proposed for Debarment, 7/1/2008	Affiliate of George H. Lee	See entry for George H. Lee.
Ali N. Jabak	Former Contractor (Interpreter), Baghdad, Iraq	Suspended, 5/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	Allegedly used an Iraqi contractor's e-mail address to request payment for a completed contract to the bank account for Liberty's Construction. Also alleged to have laundered money through bank accounts held by relatives in Beirut, Lebanon.

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NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Liberty A. Jabak	Owner, Liberty's Construction Company	Suspended, 5/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	Allegedly established a company and bank accounts for the purpose of fraudulently obtaining payment for a completed contract held by another contractor in Iraq. Also alleged to have laundered money through bank accounts held by relatives in Beirut, Lebanon.
Liberty's Construction Company	Construction Company, Garrison, KY	Suspended, 5/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	See entries for Ali N. Jabak and Liberty A. Jabak.
Newcon International Ltd.	NVG Supplier, TACOM Contract for Iraqi Army Battalion Equipment Sets	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy, and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier. Company does business as "Newcon Optik."
Mendel Beker	President, Newcon International	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy, and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier. Also known as "Mikhail Lvovich" and "Michael Beker."
Arie Prilik	Vice President, Newcon International	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy, and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier.
Ally Rudyi	Director, Newcon International	Suspended, 6/9/2008	Affiliate of Newcon International	See entry for Newcon International.
Stins Coman	Part Owner, Newcon International	Suspended, 6/9/2008	Affiliate of Newcon International	See entry for Newcon International.
Raman International, Inc.	Contractor, Victory Base Complex RCC, Iraq	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery	Allegedly provided between \$40,000 and \$370,000 in payments and a Harley Davidson Motorcycle to an Army Contracting Officer in exchange for the award of bottled water contracts in Iraq and Kuwait. Indicted 1/23/2008 USDC for the WD of OK.
Elie Samir Chidiac	Iraq Country Manager, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery	Allegedly provided between \$40,000.00 and \$370,000.00 in payments and a Harley Davidson Motorcycle to an Army Contracting Officer in exchange for the award of bottled water contracts in Iraq and Kuwait. Indicted 1/23/2008 USDC for the WD of OK.
Mike Atallah	CEO, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery (Accessory)	Affiliate and Imputee of Raman International and Elie Chidiac.
Marta Atallah	Treasurer, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery (Accessory)	Affiliate and Imputee of Raman International and Elie Chidiac.
Metin Atilan	Owner, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	Allegedly offered to pay a contracting officer for the award of contracts to PMA Services Supply and Construction for the supply of residential trailers. Arrested 6/08/2008 in Las Vegas and released on bail. Fugitive as of 6/12/2008.
PMA Services Supply and Construction LLC	Construction Equipment Supplier, MNF-I	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan.
Kayteks General Services Co.	Turkish Subsidiary, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan.

Continued on the next page

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Theodore Q. Williams	Vice President, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Ozgen Kacar	Affiliate, Metin Atilan	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Mezin Kacar	Affiliate, Metin Atilan	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Ayfer Atilan	Manager and Part-owner, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan.
Kahn, Mohammad Shabbir	Employee - Tamimi Global Logistics, Kuwait	Suspended, 4/27/2006; proposed for debarment, 9/15/2006; debarred, 10/10/2007	Allegations of Wire Fraud, Conspiracy, Money Laundering, and False Statements	Pled guilty to 12 counts of wire fraud, 1 count of conspiracy to launder money, and 1 count of making a false statement. Sentenced to 51 months confinement and two years supervised release; ordered to pay an assessment of \$1,400, a fine of \$10,000, and restitution of \$133,860, payable to U.S. Army Operations Support Command. Case Closed.
Momon, James, Jr., Major, USA	Former Contracting Officer, Camp Arifjan, Kuwait	Suspended, 8/21/20	Allegations of Conspiracy and Bribery	Allegedly received payments for the award of contracts from Kuwaiti contractors. Currently awaiting trial.
Omega Construction and Support Services	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 8/21/2008	See entry for MAJ James Momon.	Company established by MAJ James Momon to facilitate the receipt of kickbacks associated with the award of contracts to Kuwaiti contractors.
Allied Arms Company, Ltd.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a government contract	Proposed for debarment on July 23, 2008, based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Jireh Springs General Trading and Contracting Establishment;	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a government contract	Proposed for debarment on July 23, 2008, based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Zenith Enterprises Ltd.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	D/B/A "Zenith for General Trading and Contracting" and "Zeaith Enterprises, Ltd.," debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Trans Orient General Trading	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Fawzi, Shahir	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a government contract	a.k.a. "Shaher Nabih Fawzi Audah," proposed for debarment on July 23, 2008, based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Al-Ajmi, Falah	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Gopal, K. V.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.

Continued on the next page

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Nair, Vasantha	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Defense Consulting and Contracting Group, L.L.C.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a government contract	Proposed for debarment on July 23, 2008, based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment due on October 31, 2008.
Allied Arms Company, W.L.L.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a government contract	Proposed for debarment on July 23, 2008, based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Jireh Ventures USA	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a government contract	Company established by MAJ Cockerham to facilitate the receipt of kickbacks associated with the award of contracts to Kuwaiti contractors. Response to proposed debarment pending.
D and J Trading Company	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a government contract	Company established by MAJ Cockerham to facilitate the receipt of kickbacks associated with the award of contracts to Kuwaiti contractors. Response to proposed debarment pending.
First AIM Trading and Contracting	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Future AIM United	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Dewa Projects (Private) Ltd.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Al Ghannom and Nair General Trading Company	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Dewa Trading Establishment	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Dewa Europe	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Triad United Technologies, L.L.C.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a government contract	Debarred for 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
David Packouz	Vice President, AEY, Inc.	Suspended, 9/29/2008	Allegations of False Statements, Conspiracy, and Major Fraud Against the United States	Indictment-based suspension resulting from allegations that AEY provided 7.62 x 39 mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that the ammunition was of Hungarian origin. Indicted in U.S. District Court for the Southern District of Florida, June 20, 2008, on 1 count of conspiracy, 36 counts of false statements, and 36 counts of major fraud against the United States. Currently awaiting trial.

Continued on the next page

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Alexander Podrizki	AEY, Inc., Country Manager, Albania	Suspended, 9/29/2008	Allegations of False Statements, Conspiracy, and Major Fraud Against the United States	Indictment-based suspension resulting from allegations that AEY provided 7.62 x 39 mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that the ammunition was of Hungarian origin. Indicted in U.S. District Court for the Southern District of Florida, June 20, 2008, on 1 count of conspiracy, 36 counts of false statements, and 36 counts of major fraud against the United States. Currently awaiting trial.
Ralph Merrill	AEY, Inc., Financial Backer and Management Consultant	Suspended, 9/29/2008	Allegations of False Statements, Conspiracy, and Major Fraud Against the United States	Indictment-based suspension resulting from allegations that AEY provided 7.62 x 39 mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that the ammunition was of Hungarian origin. Indicted in U.S. District Court for the Southern District of Florida, June 20, 2008, on 1 count of conspiracy, 36 counts of false statements, and 36 counts of major fraud against the United States. Currently awaiting trial.
Ammoworks, Inc.	Affiliated Company, AEY, Inc.	Suspended, 9/29/2008	See Notes.	Company established by Efraim Diveroli to facilitate retail and government sales of ammunition and weapons.
Manchester Property Corporation	Affiliated Company, AEY, Inc.	Suspended, 9/29/2008	See Notes.	Company established by Efraim Diveroli to facilitate retail and government sales of ammunition and weapons.
Christopher P. West, Major, ILNG	Former S4 and Base Operations Officer, Bagram AB, Afghanistan; Assigned to 33d ASG, Chicago, Illinois	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of allegedly splitting \$180,000 in payments from contractors with other military personnel in exchange for the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on three counts each of conspiracy and bribery.
Assad John Ramin	Co-Owner, AZ Corp and AZ Kabul Corp	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	a.k.a. "Assadullah Ramin" and "John Ramin;" Accused of making \$60,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Tahir Ramin	Co-Owner, AZ Corp and AZ Kabul Corp	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of making \$60,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
AZ Corp	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Affiliate and Imputee of Assad John Ramin and Tahir Ramin
AZ Kabul Corp	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	See Notes.	Affiliate and Imputee of Assad John Ramin and Tahir Ramin
Noor Alam, a.k.a. "Noor Alam Noori;"	Owner, Northern Reconstruction and Shamal Pamir Building and Road Construction Company	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of making \$60,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Northern Reconstruction Organization	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of receiving the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005 based on payments made to military personnel. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Shamal Pamir Building and Road Construction Company	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	See Notes.	Company affiliated with Noor Alam

Continued on the next page

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Abdul Qudoos Bakhshi, a.k.a. "Haji Abdul Qudoos"	Owner, Naweed Bakhshi Company	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of making \$270,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Naweed Bakhshi Company	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of making \$270,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Lanmon, Cedar J. CPT, USA	Former COR, LSA Anaconda, assigned to I Corps and Ft. Lewis, WA	Suspended, 6/17/2008	Allegations of Bribery	Allegedly facilitated the award of contracts to a contractor in exchange for 10% of contract awards valued at \$250,000 during two deployments. Also allegedly provided short-term loans to other contractors he was responsible for providing oversight of.
Lee W. Dubois	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Robert Jeffrey	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Bal Ram Shrewtha	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Elias Maalouf	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Robert Young	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.

DETAILED SUMMARY OF OTHER AGENCY OVERSIGHT

This appendix provides summaries of the audits listed in Section 5. All information provided is current as of September 30, 2008.

Other Agency Audits

Department of Defense Office of Inspector General

The Department of Defense (DoD) continues to face many challenges in the Global War on Terror (GWOT). The Department of Defense Office of Inspector General (DoD OIG) has identified priorities based on those challenges and has responded by expanding our coverage of GWOT operations and our presence in Southwest Asia. As DoD continues its effort to win the GWOT, we will stay focused on issues important to accomplish the mission and ensure that DoD makes efficient use of its resources to support the warfighter.

Public Law 110-181, Section 842, Investigation of Waste, Fraud, and Abuse in Wartime Contracts and Contracting Processes in Iraq and Afghanistan, requires DoD OIG, SIGIR, and the Special Inspector General for Afghanistan Reconstruction to develop comprehensive plans for a series of audits respective to their outlined areas of oversight responsibilities in Iraq and Afghanistan. The Comprehensive Audit Plan for Southwest Asia was issued in June 2008 and includes the individual audit plans of DoD OIG, Department of State (DoS), U.S. Agency for International Development (USAID), and SIGIR. It also includes the planned audit work of the U.S. Army Audit Agency, Air Force

Audit Agency, and Defense Contract Audit Agency because of the major contributions they make to improve the efficiency and effectiveness of support to the military. The comprehensive plan was expanded beyond the statutory mandate to include other functional areas that we believe are germane to supporting Operation Enduring Freedom, Operation Iraqi Freedom, and GWOT, such as financial management and human capital for contract administration. DoD OIG is in the process of facilitating a FY 2009 update to the Comprehensive Audit Plan for Southwest Asia.

DoD OIG currently has field offices in Qatar, Iraq, Kuwait, and Afghanistan, which enhances our ability to provide audit, inspection, and investigative support to DoD operations in support to GWOT. In addition, we have assigned more than 281 personnel to our ongoing coverage of GWOT-related projects and investigations. The Defense Criminal Investigative Service (DCIS), the law enforcement arm of DoD OIG, continues its support to the Joint Terrorism Task Forces and Project Shield America activities. During this reporting period, DCIS had special agents in Baghdad, Kuwait, and Afghanistan to target fraud, bribery, kickbacks, and other corruption involving contracting. DoD OIG further coordinates DoD's GWOT oversight activities through the Southwest Asia Joint Planning Group. The group held its sixth meeting in August 2008.

On July 30, 2008, the Acting Inspector General Department of Defense testified before the House Oversight and Government Reform Committee on "Maintenance of Electrical

TABLE M-1

INVESTIGATIVE STATUS	CONFLICT OF INTEREST	COUNTERFEIT/ PRODUCT SUBSTITUTION	WEAPONS RECOVERY/ SECURITY	FALSE CLAIMS/ STATEMENTS	THEFT/ DRUGS	BRIBERY/ CORRUPTION
Open	1	1		7	2	5
Closed	2	4	6	2	20	10
Totals	3	5	6	9	22	15

Systems in Facilities Occupied by Military and Contractor Personnel in Iraq.” On July 23, 2008, the Acting IG testified before the Senate Appropriations Committee on “[t]he effectiveness of U.S. efforts to combat corruption, waste, fraud, and abuse in Iraq.”

Defense Criminal Investigative Service

The Defense Criminal Investigative Service (DCIS) continues to conduct criminal investigations in support of DoD GWOT efforts. In addition, DCIS continues to address Southwest Asia Theater criminal activity through its offices in Southwest Asia (SWA); Wiesbaden, Germany; and CONUS task force investigations focusing on public corruption and fraud in the Southwest Asia Theater. Occasionally, special agents will travel to the Middle East as necessary from Germany and the United States in furtherance of the DCIS investigative mission. In conjunction with DoD OIG’s renewed emphasis on oversight of spending related to Iraqi development, DCIS has continued to deploy special agents to Iraq, Kuwait, and Afghanistan to conduct investigations in support of DoD operations in the Southwest Asia Theater. Investigations primarily involve procurement fraud and public corruption. Six-month rotational details to Iraq and Kuwait commenced in September 2006. Since September 2008, DCIS has increased its presence in SWA by deploying four special agents to Iraq,

two special agents to Kuwait, and two special agents to Afghanistan.

Open Cases

DCIS currently has 16 open investigations being worked jointly with SIGIR. DCIS has committed eight special agents to support operations in Iraq, Kuwait, and Afghanistan. One case was closed during this period.

Completed Audits/Reviews

Controls Over the Contractor Common Access Card Life Cycle

(D-2008-137, ISSUED 9/30/08)

Additional controls over contractor Common Access Cards (CACs) are needed, and existing controls need improvement. Specifically, contractor CACs were not consistently approved, issued, reverified, revoked, or recovered across DoD.

- Government sponsors had inadequate evidence to link contractors to a contract or justify a CAC expiration date.
- Some contractors received CACs without undergoing background checks or receiving appropriate government approval.
- CAC issuers changed information approved by government sponsors.
- DoD did not always recover revoked contractor CACs.

Also, better Army oversight is required for a Kellogg, Brown, and Root, Inc. (KBR) RAPIDS site that issued 25,428 CACs to contractors deploying to Southwest Asia.

- A KBR subcontractor did background checks with no Army oversight.
- A contractor facilitated a CAC approval process that bypassed the Contractor Verification System (CVS).
- Nearly half of revoked CACs were not recovered.

Contractors were misclassified as government employees on their CACs. Specifically, 40,055 contractor CACs indicated that the holders had General Schedule pay grades, and 211,851 had e-mail addresses that improperly identified the holders as U.S. government employees. Also, contractors could become CVS sponsors, and sponsors who left government service may have been approving CACs. Overall, CAC life-cycle weaknesses pose a potential national security risk that may result in unauthorized access to DoD resources, installations, and sensitive information worldwide.

To tighten controls over contractor CACs:

- Joint, DoD-wide, contractor CAC life-cycle policy should be implemented.
- Army oversight at the KBR CAC issuance site should be improved.
- Additional system controls for CVS and RAPIDS should be implemented.
- Procedures to ensure CAC sponsors are current government employees should be implemented.

Joint Follow-On Evaluation of the Equipment Status of Operation Iraqi Freedom Forces

(D-2008-133, ISSUED SEPTEMBER 25, 2008)

We found that units deploying to Iraq generally had the required equipment to conduct their missions. Units deployed with the equipment listed on their Modified Table of Organization and Equipment, and they assumed possession of the appropriate theater-provided equipment to accomplish their missions. Because of this, we are not making any recommendations in this report.

Requiring Radio Frequency Identification in Contracts for Supplies

(D-2008-135, ISSUED SEPTEMBER 29, 2008)

The Defense Logistics Agency made progress implementing passive RFID in the DoD supply chain; however, additional work is needed. We visited four DLA distribution depots and judgmentally sampled shipments from various suppliers. Based on our evaluation of contracts and on our sample, we found that contracting officers awarded 23 of 220 supply contracts (10%) without the required RFID clause; suppliers for 84 of 197 contracts (43%) with the required clause did not apply passive RFID tags to shipments they sent to the depots; and DLA is not apt to realize a near-term return on investment from passive RFID.

Payments for Transportation Using PowerTrack®

(D-2008-132, ISSUED SEPTEMBER 26, 2008)

DoD OIG identified that the Military Surface Deployment and Distribution Command (SDDC) did not maintain adequate control over ocean freight payments made using PowerTrack. We statistically sampled 171 of the 6,812 high-risk ocean freight transactions made through the “non-direct” and “direct” booking processes and found control problems with 132 of the transactions tested.

Based on a sample of high-risk “non direct” booking transactions, we statistically projected that 1,315 (23.4%), totaling \$14.1 million, were duplicate payments and another 3,387 (60.3%), totaling \$19 million, were at risk for potential fraudulent duplicate payments. If SDDC took action to recoup duplicate payments not yet refunded, DoD may realize potential monetary benefits of \$5.2 million. Of the 30 high-risk “direct” booking transactions tested, 9 transactions were vulnerable for duplicate payments. We did not project the direct booking test results to the population of high-risk direct booking transactions because of the small sample of transactions tested.

Security Over Radio Frequency Identification

(REPORT NO. D-2008-131,

ISSUED SEPTEMBER 16, 2008)

Audit results are FOUO.

Status of Training Vehicles for U.S. Ground Forces Deploying in Support of Operation Iraqi Freedom

(REPORT NO. D-2008-115,

ISSUED AUGUST 6, 2008)

DoD OIG identified that competing requirements for equipment in theater, as well as units being reset for redeployment, have created challenges for Combat Training Centers. The National Training Center and the Joint Readiness Training Center have encountered challenges in obtaining theater-specific equipment, such as High Mobility Multipurpose Wheeled Vehicles for training. Despite these challenges, the Combat Training Centers have maintained equipment and have taken additional steps to make substitutions or have units bring their own equipment from home stations to ensure that levels of equipment were sufficient for training. The Army has recognized issues with outdated equipment, and it has taken steps to modernize the prepositioned fleet of High Mobility Multipurpose Wheeled Vehicles at the National Training Center and Joint Readiness Training Center. The Army completed modernization of the prepositioned fleet at the National Training Center in April 2008. To ensure the most realistic and effective training for units deploying in support of Operation Iraqi Freedom, the Army must complete the modernization of the prepositioned fleet at the Joint Readiness Training Center as it has done at the National Training Center.

***Summary of Issues Impacting Operations
Iraqi Freedom and Enduring Freedom Re-
ported by Major Oversight Organizations
Beginning FY 2003 through FY 2007***

(REPORT NO. D-2008-086,
ISSUED JULY 18, 2008)

DoD OIG reviewed 302 reports related to Operation Enduring Freedom and Operation Iraqi Freedom. From reported information, DoD OIG identified that over the course of conducting these operations, DoD experienced, at times, significant and recurring challenges in these functional areas: Contract Management; Contract Oversight and Resource Limitations; Logistics: Asset Accountability, Visibility, and Equipping the Force; Financial Management: Accuracy of Cost Reporting and Accountability. Further, there were challenges that were common in more than one of the functional areas—specifically, shortfalls in DoD training and policy and procedures.

DoD took action to resolve Operations Enduring and Iraqi Freedom Contract Management, Logistics, and Financial Management, and “Other” challenges reported by the oversight organizations. From FY 2003 through FY 2007, the defense oversight community and GAO issued 983 recommendations to improve DoD operations in Operations Enduring and Iraqi Freedom, and most of the recommendations have been resolved, as of September 30, 2007. DoD OIG also identified various initiatives that DoD has underway to address the challenges DoD faces for Operations Enduring Freedom and Iraqi Freedom, such

as increased oversight and accountability over deployed contractors, establishing an Executive Director to provide program management support over contractor logistical support, and deploying financial support teams to theater to assist the theater commanders.

***Defense Hotline Allegations Concerning
Contracts Issued by U.S. Army TACOM
Life Cycle Management Command to BAE
Systems Land and Armaments, Ground
Systems Division***

(REPORT NO. D-2008-107,
ISSUED JULY 3, 2008)

DoD OIG substantiated 3 and partially substantiated 3 of the 11 allegations. TACOM Life Cycle Management Command and Defense Contract Management Agency (DCMA) contracting officials constrained the Defense Contract Audit Agency’s (DCAA’s) ability to perform effective and meaningful audits in support of contracts awarded to BAE Systems Land and Armaments, Ground Systems Division. Specifically, contracting officials did not include DCAA in the Alpha contracting process for the FY 2005 Bradley vehicle procurement to ensure that DCAA could perform an effective review of material costs. Additionally, contracting officials did not require BAE Systems Land and Armaments, Ground Systems Division’s forward pricing rate agreement proposals to be current, accurate, and complete, as required by the Federal Acquisition Regulation. As a result, TACOM Life Cycle Management Command contracting officials may have overpriced firm-fixed-price contracts

awarded to BAE Systems Land and Armaments, Ground Systems Division.

TACOM Life Cycle Management Command personnel should follow agency policies and procedures to include DCAA auditors during the Alpha contracting process. In addition, the Program Executive Officer, Ground Combat Systems should issue guidance to project managers that establishes time frames for obligating supplemental funding. DCMA, BAE Systems Ground Systems Division, contracting personnel should obtain current, accurate, and complete forward pricing rate agreement proposals from BAE Systems Land and Armaments, Ground Systems Division, and request DCAA to audit the forward pricing rate agreement proposals. Additionally, contracting personnel of the DCMA, BAE Systems Ground Systems Division, should establish procedures to include DCAA auditors during the Alpha contracting process. DCAA personnel should perform a post-award audit of contracts awarded using forward pricing rate agreements for which certified cost and pricing data was obtained, identify defective pricing, and make any necessary recommendations to adjust affected contracts.

Accountability of Munitions Provided to the Security Forces of Iraq

*(D2007-D0001G-0239.000,
ISSUED JULY 3, 2008)*

This DoD OIG assessment by the Office of Special Plans and Operations addressed the following three areas: (1) conducted an assessment of the accountability and control of munitions the United States was supplying the Iraq Security Forces, (2) reviewed the effectiveness of the U.S. Foreign Military Sales program in supporting U.S. strategic objectives in Iraq, and (3) evaluated the effectiveness of U.S. support to the Iraq Security Forces in helping them build their logistics sustainment base. The MAT I team out-briefed senior U.S. in-country military and civilian leadership on its preliminary observations and recommendations. Based on that out-brief, the Commander, Multi-National Force-Iraq; the Commander, Multi-National Security Transition Command-Iraq (MNSTC-I); and U.S. Central Command leadership initiated immediate corrective actions. Also, after being briefed by the Inspector General, the Secretary of Defense ordered that MAT I briefing report recommendations be implemented immediately. The MAT I report, which contained 14 observations and 45 recommendations, was signed by the Inspector General on July 3, 2008, and copies were transmitted to the Secretary, Deputy Secretary, Chairman of the Joint Chiefs, and Under Secretaries for Policy and AT&L for their consideration. DoD management concurred with 43 recommendations, and significant progress has been made implementing all in-country recommendations. The final report is

currently classified SECRET and was published July 3, 2008.

Information Report on the Assessment of DoD Support to the Iraqi Security Forces Inspectors General

(REPORT NO. IE-2008-010,
ISSUED JULY 31, 2008)

This assessment was a self-initiated evaluation of DoD support to assist the Iraqi Ministry of Defence, Ministry of Interior, and Joint Headquarters Inspectors General (IG) in establishing a self-sustaining IG function under Iraqi law. We focused on the operations, plans, and projected needs of these Iraqi Security Forces IG organizations within the context of the U.S. government's transition and capacity-building goals, as well as Iraqi anticorruption strategies and objectives. The final report identifies five considerations to improve DoD support going forward and to facilitate similar principled governance activities in other emerging nations.

Ongoing Audits

Accountability of Night Vision Devices Provided to the Security Forces of Iraq

(PROJECT NO. D2008-D00SPO-0271.000,
INITIATED AUGUST 19, 2008)

This assessment is underway with the objective of assessing DoD management oversight of night vision devices in Iraq. Specifically, we will determine whether the accountability, control, and physical security over the distribution of night vision devices provided to the security forces of Iraq are adequate, to include the areas of: (1) contracting and procurement, (2) transportation

and storage, (3) U.S. issuance procedures to the security forces of Iraq, and (4) support provided by the security forces of Iraq.

Accountability of Munitions Provided to the Security Forces of Iraq—Phase II

(PROJECT NO. D2008-DIG-0141.000,
INITIATED FEBRUARY 13, 2008)

The DoD OIG Office of Special Plans and Operations assessed the following five areas: (1) the status of corrective actions initiated by DoD management in response to the Munitions Assessment Team I (MAT I) report, (2) a follow-up evaluation of the accountability and control of munitions the United States was supplying the Iraq Security Forces, (3) the effectiveness of the U.S. Foreign Military Sales program in supporting U.S. military “train and equip” strategic objectives, (4) the effectiveness of U.S. assistance to the Iraq Security Forces in helping them build their logistics sustainment base, and (5) progress in the development of the Iraqi Army's medical logistics capability and sustainment base. The MAT II team was led by the Principal Deputy Inspector General and deployed to Iraq from April-May, 2008. The team provided its preliminary observations and recommendations to the Commander, Multi-National Force-Iraq, and the Commander, Multi-National Security Transition Command-Iraq, who initiated immediate corrective actions. The draft “MAT II-Iraq” report, which contained 23 observations and 74 recommendations, was submitted for management comments in September 2008. The final report is expected to be issued in November 2008.

Using System Threat Assessments in the

Acquisition of Tactical Wheeled Vehicles

*(PROJECT NO. D2008-D000AE-0287.000,
INITIATED SEPTEMBER 23, 2008)*

DoD OIG is determining whether the Army and Marine Corps program offices have obtained updated system threat assessments for acquisitions of selected tactical wheeled vehicles in support of the Global War on Terror. Specifically, we will determine whether the Army and Marine Corps updated program documentation for selected tactical wheeled vehicles, including system capability documents, test plans, and contract statements of work, in response to the threats identified in current system threat assessments. DoD OIG began the project during the 4th quarter of FY 2008.

Defense Contract Management Agency Acquisition Workforce for Southwest Asia

*(D2008-D000AB-0266.000,
INITIATED SEPTEMBER 18, 2008)*

DoD OIG is determining Defense Contract Management Agency (DCMA) requirements to support Southwest Asia (SWA) contracting operations and the number of available DCMA civilian, military, foreign national, and support contractors supporting such operations. We will also evaluate whether the DCMA Acquisition workforce for SWA is adequately trained and certified. DoD OIG began the project during the 4th quarter of FY 2008.

Ground Standoff Mine Detection System Contract

*(D2008-D000AE-0280.000,
INITIATED SEPTEMBER 16, 2008)*

DoD OIG is determining whether the Ground Standoff Mine Detection System contract requirements were developed, awarded, and managed in accordance with federal and DoD regulations. DoD OIG began the project during the 4th quarter of FY 2008.

Medical/Surgical Prime Vendor Contracts Supporting Coalition Forces in Iraq and Afghanistan

*(D2008-D000LF-0267.000,
INITIATED SEPTEMBER 12, 2008)*

DoD OIG is determining whether terms and conditions for the Medical/Surgical Prime Vendor contracts were adequately developed and whether the administration of the contracts and delivery orders was effective. DoD OIG began the audit during the 4th quarter of FY 2008.

Department of the Army Deferred Maintenance on the Bradley Fighting Vehicle as a Result of the Global War on Terror

*(D2008-D000FL-0253.000,
INITIATED SEPTEMBER 3, 2008)*

DoD OIG is determining the extent and causes of deferred maintenance on the Army Bradley Fighting Vehicle used in the Global War on Terror. We will also evaluate compliance with applicable laws and regulations as they relate to the audit objective. DoD OIG began the audit during the 4th quarter of FY 2008.

Update—Summary Report on Challenges Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2008

(D2008-D000JC-0274.000, INITIATED AUGUST 28, 2008)

The overall objective is to prepare a summary of contracts, funds management, and other accountability issues identified in audit reports and testimonies that discuss mission critical support to Operation Iraqi Freedom and Operation Enduring Freedom from FY 2003 through FY 2008. Our first summary report, D-2008-086, focused on reports and testimonies issued from FY 2003 through FY 2007. We will update the information from the prior summary report, Report No. D-2008-086, to include the status of recommendations made in all FY 2003 through FY 2007 reports regarding Operations Iraqi Freedom and Enduring Freedom. In addition, we will include finding and recommendation information for FY 2008 audit reports and determine the trends indicated by that information. DoD OIG began the audit during the 4th quarter of FY 2008.

Information Assurance Controls Over the Outside the Continental United States Navy Enterprise Network as related to the Global War on Terror

(D2008-D000FN-0230.000, INITIATED AUGUST 28, 2008)

DoD OIG is assessing the integrity, confidentiality, and availability of the Outside the Continental United States Navy Enterprise

Network (ONE-NET) as it relates to the Global War on Terror. Specifically, we will determine whether the controls over ONE-NET have been implemented and are operating effectively as prescribed by DoD Instruction 8500.2, "Information Assurance Implementation," February 6, 2003. DoD OIG began the audit during the 4th quarter of FY 2008.

Central Issue Facilities

(D2008-D000LD-0245.000, INITIATED AUGUST 27, 2008)

DoD OIG is determining whether central issue facilities are providing the required clothing and equipment to deploying personnel, and whether those personnel are returning the clothing and equipment when their deployments are complete. DoD OIG began the audit during the 4th quarter of FY 2008.

Transition Planning for the Logistics Civil Augmentation Program IV Contract

(D2008-D000AS-0270.000, INITIATED AUGUST 25, 2008)

DoD OIG is determining whether the Army properly planned for the transition from the Logistics Civil Augmentation Program III contract to the Logistics Civil Augmentation Program IV contract. DoD OIG began the project during the 4th quarter of FY 2008.

DoD Testing Requirements for Body Armor

*(D2008-D000)A-0263.000,
INITIATED AUGUST 14, 2008)*

DoD OIG is performing this audit in response to a congressional request. We are evaluating ballistic testing requirements for body armor components. Specifically, we will review whether test criteria for contract number W91CRB-04-D-0040 were in accordance with applicable standards. In addition, we will review First Article Test criteria for other contracts reviewed as part of DoD OIG Audit Report No. D-2008-067 DoD Procurement Policy for Body Armor, March 31, 2008. This audit will be performed in coordination with DoD OIG Audit Project No. D2008-D000CD-0256.000, Research on DoD Body Armor Contracts. DoD OIG began the audit during the 4th quarter of FY 2008.

Research on DoD Body Armor Contracts

*(PROJECT NO. D2008-D000CD-0256.000,
INITIATED AUGUST 7, 2008)*

DoD OIG is performing this project as a result of a congressional request. We are examining the contracts and contracting process for body armor and related test facilities. Specific objectives will include evaluating the background and qualifications of the contractors, the criteria for awarding the contracts, the quality assurance process, and any relationships that may exist between the contractors and government officials. DoD OIG began the audit during the 4th quarter of FY 2008.

Potable and Non-Potable Water in Iraq Update

*(D2008-D000)C-0258.000,
INITIATED AUGUST 6, 2008)*

DoD OIG is performing this audit in response to a congressional request. The objective is to determine whether the current processes for providing safe potable and non-potable water to U.S. forces in Iraq are adequate. We are also reviewing the implementation of recommendations made during our previous audit on potable and non-potable water (Report No. D-2008-060). DoD OIG began the audit during the 4th quarter of FY 2008.

Department of the Air Force Military Pay in Support of the Global War on Terror

*(D2008-D000FP-0252.000,
INITIATED AUGUST 1, 2008)*

DoD OIG is determining whether the Department of the Air Force military payroll disbursed in support of the Global War on Terror is paid in accordance with established laws and regulations. Specifically, we will review DoD military pay disbursements to determine whether U.S. Air Force military personnel on Active Duty status are paid accurately and timely. DoD OIG began the audit during the 4th quarter of FY 2008.

Contracts Supporting the DoD Counter Narcoterrorism Program

*(D2008-D000AS-0255.000,
INITIATED JULY 31, 2008)*

DoD OIG is determining whether contracts supporting the DoD counter-narcoterrorism

program were properly managed and administered. Specifically, we will determine whether the contracts complied with federal and DoD policy. DoD OIG began the audit during the 4th quarter of FY 2008.

Army's Use of Award Fees on Contracts That Support the Global War on Terror

(D2008-D000AE-0251.000, INITIATED JULY 21, 2008)

DoD OIG is determining whether Army award fees paid to contractors in support of the Global War on Terror are justified. Specifically, we will review the procedures for awarding the fees and proper allocation of award fees on the contracts. DoD OIG began the audit during the 4th quarter of FY 2008.

Rapid Acquisition and Fielding of Materiel Solutions Within the Navy

(D2008-D000AE-0247.000, INITIATED JULY 18, 2008)

DoD OIG is evaluating the overall management of the Navy's processes for rapidly acquiring and fielding materiel solutions to meet urgent needs in support of the Global War on Terror and to ensure safe operation of naval forces. Specifically, we will evaluate the effectiveness of Navy procedures for identifying and validating urgent capability needs, contracting for and acquiring materiel solutions to meet those needs, and complying with DoD requirements and acquisition policies once materiel solutions are fielded. DoD OIG began the audit during the 4th quarter of FY 2008.

Logistics Support for the United States Special Operations Command

(D2008-D000AS-0248.000, INITIATED JULY 17, 2008)

DoD OIG is determining whether contracts providing logistics support to the U.S. Special Operations Forces were properly managed and administered. Specifically, we will determine whether logistics contracts are consistent with federal, DoD, and Special Operations acquisition contracting policy. DoD OIG began the audit during the 4th quarter of FY 2008.

Equipment Repair and Maintenance Contracts for Aircraft and Aircraft Components Supporting Coalition Forces in Iraq and Afghanistan

(D2008-D000LH-0249.000, INITIATED JULY 14, 2008)

DoD OIG is determining whether equipment repair and maintenance contracts for aircraft and aircraft components supporting Coalition forces in Iraq and Afghanistan are effective. DoD OIG began the audit during the 4th quarter of FY 2008.

Health Care Provided by Military Treatment Facilities to Contractors in Southwest Asia

(D2008-D000LF-0241.000, INITIATED JULY 14, 2008)

DoD OIG is determining whether contract terms for health care provided by military treatment facilities to contractors in Southwest Asia are adequately addressed and whether controls

for billing and collecting payment from contractors for health care provided by military treatment facilities in Southwest Asia are adequate. DoD OIG began the audit during the 4th quarter of FY 2008.

Selection of Modes for Transporting Materiel in Support of Operations in Iraq and Afghanistan

(D2008-D000LH-0250.000, INITIATED JULY 14, 2008)

DoD OIG is determining whether contracts for the transportation of materiel in support of operations in Iraq and Afghanistan were effective. DoD OIG began the audit during the 4th quarter of FY 2008.

Contracting for Purchased and Leased Nontactical Vehicles in Support of Operation Iraqi Freedom and Operation Enduring Freedom

(D2008-D000LH-0235.000, INITIATED JUNE 26, 2008)

DoD OIG is determining whether contracting for nontactical vehicles in support of Operation Iraqi Freedom and Operation Enduring Freedom was effective. DoD OIG began the audit during the 3rd quarter of FY 2008.

Review of Intelligence Resources at the Joint Intelligence Task Force Combating Terrorism and Special Operations Command in Support of Operation Enduring Freedom and Operation Iraqi Freedom
(PROJECT NO. D2007-DINT01-0092.001, INITIATED JUNE 14, 2007)

The objective is to examine intelligence missions and corresponding resources at both the Joint Intelligence Task Force Combating Terrorism and Special Operations Command to determine the sufficiency of those resources to accomplish their intelligence missions.

Audit of the Management of Signals Intelligence Counterterrorism Analysts
(PROJECT NO. D2007-DINT01-0092.003, INITIATED AUGUST 31, 2007)

The objective is to evaluate the management of signals intelligence counterterrorism analysts. Specifically, DoD OIG will review the hiring/recruitment process, training programs, and work assignments of counterterrorism analysts. The review will include an assessment of the impact of additional resources on the effectiveness of the National Security Agency counterterrorism mission since September 2001.

The U.S. Air Force Deferred Maintenance on the C-130 Aircraft as a Result of the Global War on Terror

(D2008-D000FH-0225.000, INITIATED JUNE 20, 2008)

The objective is to determine the extent and causes of deferred maintenance on the Air Force C-130 aircraft used in the Global War on Terror. DoD OIG will also evaluate compliance with applicable laws and regulations as they relate to the audit objective.

DoD and DoD Contractor Efforts To Prevent Sexual Assault/Harassment Involving Contractor Employees within Operations Enduring Freedom and Iraqi Freedom Areas of Operation

(D2008-D000CE-0221.000, INITIATED JUNE 9, 2008)

DoD OIG is performing this audit as a result of a congressional inquiry. The objective is to review whether contracts that support Operation Enduring Freedom and Operation Iraqi Freedom (OEF/OIF) Areas of Operation contain clauses that adequately address DoD policies regarding sexual assault/harassment of and by contractor personnel. DoD OIG will also determine whether either DoD or DoD contractors, or both, provided sexual assault/harassment awareness, prevention, and reporting training to DoD and contractor employees prior to their deployment to OEF/OIF Areas of Operation. This project is being performed in coordination with DoD OIG Project No. 2008C003, Evaluation of DoD Sexual Assault Response in Operations Enduring and Iraqi Freedom Areas of Operation.

Controls Over Unliquidated Obligations on Department of the Air Force Contracts Supporting the Global War on Terror

(D2008-D000FC-0208.000, INITIATED JUNE 9, 2008)

The objective is to determine whether the Department of the Air Force has established adequate controls over its unliquidated obligations on contracts supporting the Global War on Terror. Specifically, DoD OIG will determine whether unliquidated obligations are being properly accounted for and deobligated in a timely manner.

Department of the Army Deferred Maintenance on the Abrams Tank Fleet as a Result of the Global War on Terror

(D2008-D000FJ-0210.000, INITIATED MAY 30, 2008)

The objective is to determine the extent and causes of deferred maintenance on the Army Abrams tanks that were used in the Global War on Terror. This effort also includes evaluating compliance with applicable laws and regulations as they relate to the audit objective.

Defense Logistics Agency Contracts for Combat Vehicle Parts in Support of the Global War on Terror

(D2008-D000FD-0214.000, INITIATED MAY 20, 2008)

The objective is to determine whether the Defense Logistics Agency used appropriate and effective contracting procedures to provide to customers the combat vehicle parts to support the Global War on Terror. The audit is being

conducted to support the requirements of Public Law 110-181, the FY 2008 National Defense Authorization Act, Section 842, “Investigation of Waste, Fraud, and Abuse in Wartime Contracts and Contracting Processes in Iraq and Afghanistan,” January 28, 2008.

Assignment and Training of Contracting Officer’s Representatives at Joint Contracting Command-Iraq/Afghanistan

(D2008-D000JC-0203.000, INITIATED MAY 12, 2008)

The objective is to determine whether personnel assigned as Contracting Officer’s Representatives to the Joint Contracting Command-Iraq/Afghanistan have proper training and expertise to perform their duties.

The Army Procurements for the High Mobility Multipurpose Wheeled Vehicles

(D2008-D000CH-0236.000, INITIATED JUNE 19, 2008)

The objective is to determine whether the U.S. Army TACOM Life Cycle Management Command is paying fair and reasonable prices for the High Mobility Multipurpose Wheeled Vehicles (HMMWV) and associated up-armor procured from AM General, LLC.

Air Force Contract Augmentation Program in Southwest Asia

(D2008-D000JC-0202.000, INITIATED MAY 12, 2008)

The objective is to evaluate controls over the

Air Force Contract Augmentation Program. DoD OIG will determine what contracts have been awarded, whether contracts were properly awarded, whether contracted services were provided in accordance with the statement of work, and whether contract payments were appropriate.

Organic Ship Utilization in Support of the Global War on Terror

(D2008-D000AB-0193.000, INITIATED APRIL 24, 2008)

The objective is to evaluate the effectiveness of policies and procedures used to ensure that activated government-owned and government-chartered vessels are used to the maximum extent prior to procuring commercial transportation to Southwest Asia.

Controls Over the Department of the Navy Military Payroll Disbursed in Support of the Global War on Terror

(D2008-D000FC-0189.000, INITIATED MAY 13, 2008)

The objective is to determine whether the Department of the Navy is disbursing military payroll in support of the Global War on Terror in accordance with established laws and regulations. Specifically, DoD OIG will determine whether the Department of the Navy maintains adequate support for payments related to deployments to an active combat zone.

Acquisition of Ballistic Glass for the High Mobility Multipurpose Wheeled Vehicle

(D2008-D000CE-0187.000, INITIATED APRIL 23, 2008)

The audit is the result of an audit suggestion filed with the Office of the Deputy Inspector General for Audit. The objective is to determine whether the award and administration of the High Mobility Multipurpose Wheeled Vehicle ballistic glass contracts comply with the Federal Acquisition Regulation.

Class III Fuel Procurement and Distribution in Southwest Asia

(D2008-D000JC-0186.000, INITIATED APRIL 23, 2008)

The objective is to determine whether fuel used for ground operations in Southwest Asia to support Operations Iraqi Freedom and Enduring Freedom is procured and distributed efficiently and effectively. Specifically, DoD OIG will determine whether fuel is procured at fair and reasonable prices, whether fuel is distributed economically and efficiently to operational commands, and whether fuel supply points maintain accurate inventories.

Marine Corps Implementation of the Urgent Universal Need Statement Process for Mine Resistant Ambush Protected Vehicles

(D2008-D000AE-0174.000, INITIATED MARCH 10, 2008)

The audit was requested by the Assistant Commandant of the Marine Corps in response to allegations of mismanagement regarding

identification and fulfillment of a requirement of Mine Resistant Ambush Protected vehicles. The objective is to determine whether the Marine Corps decision-making process responded appropriately and in a timely manner to Urgent Universal Need Statements submitted by field commanders for Mine Resistant Ambush Protected vehicles.

War Reserve Materiel Contract

(D2008-D000CK-0161.000, INITIATED FEBRUARY 26, 2008)

The objective is to review whether Air Force contracting officials managed and administered the DynCorp International War Reserve Materiel contract in accordance with federal and DoD contracting policies.

Internal Controls over Army, General Fund, Cash, and Other Monetary Assets Held in Southwest Asia

(D2008-D000FP-0132.000, INITIATED FEBRUARY 25, 2008)

The objective is to review whether internal controls for Army, General Fund, Cash, and Other Monetary Assets held in Southwest Asia are effectively designed and are operating to adequately safeguard, account, document, and report cash and other monetary assets.

Price Reasonableness for Contracts at U.S. Special Operations Command

(D2008-D000CG-0123.000, INITIATED FEBRUARY 7, 2008)

The objective is to determine whether pricing of contracts at the U.S. Special Operations

Command complied with Federal Acquisition Regulation requirements for determining price reasonableness.

Controls Over the Contractor Common Access Card Life Cycle in Southwest Asia

(D2007-D000LA-0199.002, INITIATED JANUARY 24, 2008)

The overall objective is to determine whether controls over Common Access Cards (CACs) provided to contractors are in place and work as intended. Specifically, DoD OIG will determine whether DoD officials verify the continued need for contractors to possess CACs; revoke or recover CACs from contractors in accordance with DoD policies and procedures; and ensure the proper use of the CAC by contractors.

Controls over the Reporting of Transportation Costs in Support of the Global War on Terror

(D2008-D000FI-0083.000, INITIATED DECEMBER 27, 2007)

The objective is to evaluate the effectiveness of controls over the reporting of transportation costs related to Global War on Terror.

Defense Emergency Response Fund for the Global War on Terror

(D2008-D000FE-0106.000, INITIATED DECEMBER 19, 2007)

The objective is to review whether the Defense Emergency Response Fund is used as intended, and whether the use of the funds complies with the Office of Management and Budget guidance. DoD OIG will also determine whether DoD

has the ability to track the use of the Defense Emergency Response Fund.

Medical Equipment Used To Support Operations in Southwest Asia

(D2008-D000LF-0093.000, INITIATED NOVEMBER 28, 2007)

The objective is to evaluate the internal controls over medical equipment used to support operations in Southwest Asia. Specifically, DoD OIG will determine whether controls are in place for acquiring mission-essential medical equipment and whether the recording and reporting of medical equipment are accurate and complete. The audit will focus on the inventory of initially deployed medical equipment and the mission essentiality and acquisition of medical equipment needed to sustain current medical operations. DoD OIG will determine if medical equipment purchases were justified and whether medical equipment has been properly reported and recorded in asset accountability databases. This project is being performed in support of Operation Iraqi Freedom and Operation Enduring Freedom.

Expeditionary Fire Support System and Internally Transportable Vehicle Programs

(D2008-D000AB-0091.000, INITIATED NOVEMBER 27, 2007)

DoD OIG initiated the audit in response to a request of the Chairman of the U.S. Senate Committee on Armed Services. The objective is to determine whether contract competition and program administration for the U.S. Marine Corps Expeditionary Fire Support System and

Internally Transportable Vehicle are in accordance with the Federal Acquisition Regulation and supporting DoD guidance.

Small Arms Ammunition Fund Management in Support of the Global War on Terror

(D2008-D000FJ-0014.000, INITIATED OCTOBER 11, 2007)

The objective is to determine whether the military departments properly managed funds for small arms ammunition in support of GWOT. Specifically, DoD OIG will determine whether financial management officials fully supported and properly incurred obligations and expenditures. DoD OIG will also determine whether funds for small arms ammunition were accurately recorded in financial systems for reporting to the Office of the Secretary of Defense.

Internal Controls and Data Reliability in the Deployable Disbursing System

(D2007-D000FL-0252.000, INITIATED AUGUST 31, 2007)

The objective is to determine whether internal controls over transactions processed through the Deployable Disbursing System are adequate to ensure the reliability of the data processed. The audit will include financial information processed by disbursing stations supporting GWOT, and DoD OIG will also follow up on work completed during the audit of “Internal Controls Over Out-of-Country Payments.”

End-use Monitoring of Defense Articles and Services Transferred to Foreign Customers

(D2007-D000LG-0228.000, INITIATED AUGUST 6, 2007)

The objective is to review the Golden Sentry Program, which monitors how foreign governments use U.S. defense articles and services, to determine whether the program records and controls transfers of sensitive arms effectively.

Procurement and Delivery of Joint Service Armor Protected Vehicles

(D2007-D000CK-0230.000, INITIATED JULY 13, 2007)

The objective is to determine whether the Mine Resistant Ambush Protected vehicle program office is effectively procuring armored vehicles in accordance with the Federal Acquisition Regulation and DoD requirements. Specifically, DoD OIG will review the Mine Resistant Ambush Protected vehicle program administration to determine whether the Program Office is taking appropriate actions to accelerate vehicle delivery to users. In addition, DoD OIG will review the Services’ requirements for the Mine Resistant Ambush Protected vehicle and High Mobility Multipurpose Wheeled Vehicles.

Funds Appropriated for Afghanistan and Iraq Processed Through the Foreign Military Trust Fund

(D2007-D000FB-0198.000, INITIATED JUNE 19, 2007)

The objective is to determine whether funds appropriated for the security, reconstruction, and

assistance of Afghanistan and Iraq and processed through the Foreign Military Sales Trust Fund are being properly managed. Specifically, DoD OIG will determine whether the transfer of appropriated funds from the Army's accounts into the Foreign Military Sales Trust Fund was properly authorized, accounted for, and used for the intended purpose. DoD OIG will also determine whether Foreign Military Financing funds granted to Afghanistan and Iraq are properly accounted for and used for their intended purpose. In addition, DoD OIG will determine whether the appropriated funds are properly reported in DoD financial reports.

Operations and Maintenance Funds Used for Global War on Terror Military Construction Contracts

(D2007-D000CK-0201.000, INITIATED JUNE 18, 2007)

The objective is to determine whether DoD Components followed requirements for using operations and maintenance funds for GWOT military construction. Specifically, DoD OIG will evaluate whether DoD followed proper procedures for administering, executing, and reporting the use of operations and maintenance funds on GWOT military construction contracts.

Marine Corps Management of the Recovery and Reset Programs

(D2007-D000LD-0129.000, INITIATED APRIL 13, 2007)

The objective is to determine the effectiveness of the Marine Corps Recovery and Reset Programs for selected equipment. Specifically, DoD OIG

will review how the Marine Corps met its equipment requirements through the Reset and Recovery Programs, whether it effectively repaired or replaced selected equipment, and whether it used funds for their intended purpose.

Hiring Practices Used To Staff the Iraqi Provisional Authorities

(D2007-D000LC-0051.000, INITIATED DECEMBER 14, 2006)

The objective is to evaluate the hiring practices that DoD used to staff personnel to the provisional authorities supporting the Iraq government from April 2003 to June 2004. Specifically, the audit will determine the process DoD used to assign personnel to the Office of Reconstruction and Humanitarian Assistance and the Coalition Provisional Authority in Iraq.

DoD Use of GWOT Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation

(D2006-D000AE-0241.000, INITIATED AUGUST 4, 2006)

The objective is to determine the adequacy of DoD financial controls over use of GWOT supplemental funding provided for procurement and research, development, test, and evaluation (RDT&E). DoD OIG will also determine whether the funds were placed on contracts and used for purposes stipulated in the congressionally approved supplemental funding for GWOT. Phase I reviewed the adequacy of Air Force financial controls over the use of GWOT supplemental funding provided for procurement and RDT&E. The final report for Phase I was

issued on November 21, 2007. In Phase II, DoD OIG will determine whether management was effectively preparing the “DoD Supplemental and Cost of War Execution Report” for procurement and RDT&E. In Phase III, DoD OIG will review the adequacy of Army, Navy, Marine Corps, and Defense Agencies’ financial controls over the use of GWOT supplemental funding provided for procurement and RDT&E.

Export Controls over Excess Defense Articles

*(D2006-D000LG-0136.000,
INITIATED MARCH 1, 2006)*

The objective is to assess the adequacy of controls over the transfer of excess Defense articles to foreign persons. Specifically, DoD OIG will determine whether transferred property was adequately demilitarized and controlled in accordance with the requirements of the Foreign Assistance Act of 1961 (Public Law 87-195), as amended, and the Arms Export Control Act of 1976 (Public Law 90-269), as amended. DoD OIG issued a draft report on March 14, 2008, and expects to issue a final report in the 3rd quarter of FY 2008.

Air Force Combat Search and Rescue Helicopter

*(D2008-D000AB-0133.000,
INITIATED FEBRUARY 19, 2008)*

DoD OIG is determining whether changes to Combat Search and Rescue Helicopter Key Performance Parameters (KPPs) were made in accordance with applicable DoD and Air Force

acquisition guidelines. Specifically, DoD OIG will determine whether KPP changes were properly designated and appropriately vetted through the Joint Requirements Oversight Council. In addition, we will determine whether KPP changes will affect Air Force special operations capabilities in the Global War on Terror. DoD OIG began the audit during the 2nd quarter of FY 2008.

Review of Contracting Actions Relating to the Electrocution Death of SSG Ryan Maseth

*(D2008-DIPOE2-0196.000,
INITIATED MAY 12, 2008)*

On January 2, 2008, SSG Ryan D. Maseth was electrocuted while showering in his Iraqi-built quarters in the Radwaniyah Palace Complex in Baghdad. Congressional interest led to a request from the Deputy Under Secretary of Defense for Acquisition and Technology for us to conduct a review of the relevant management, contracting, and maintenance actions prior and subsequent to the incident. Following a July 30, 2008 hearing by the House Government Oversight and Reform Committee, the team expanded the scope of the review to include a review of the command actions, investigation case files, and safety mishap investigations of eight additional electrocution deaths in Iraq. We published an interim response on July 29, 2008, and plan to complete the review in October 2008.

Evaluation of DoD Sexual Assault Response in Operations Enduring Freedom and Iraqi Freedom Areas of Operation

(PROJECT NO. 2008C003, INITIATED FEBRUARY 7, 2008)

In response to the concerns of more than 100 members of the Congress, this project evaluates policies and practices for reporting and referring for investigation sexual assault complaints by contractor employees in combat areas. Based on new congressional interest, we expanded the scope to DoD's oversight of contractors regarding sexual assault/harassment deployment training and contractor accountability for employee misconduct in combat areas.

Contract Audit Follow-Up Review Related to Iraq Reconstruction Activities

(D2008-DIPoAI-0086.000, INITIATED NOVEMBER 8, 2007)

The objective of this review is to determine if the contracting officers' actions on audits of contractors involved in Iraq reconstruction activities were timely and effective in accordance with DoD Directive 7640.2, Policy for Follow-up on Contract Audit Reports. We issued our draft report on September 30, 2008, taking exception to various Defense Contract Management Agency (DCMA) actions on two audits of reported cost accounting standard noncompliances and one audit of reported accounting system deficiencies. In FY 2009, we plan to issue a separate report on the equitable adjustment claim and all other actions that DCMA took in response to incurred cost audits of contractors involved in Iraq reconstruction activities.

Investigation of Possible Use of Mind Altering Substances by DoD Personnel during Interrogations of Detainees and/or Prisoners Captured during the War on Terror

(PROJECT NO. D2007-DINT01-0092.005, INITIATED June 10, 2008)

The investigation responds to a request from members of the U.S. Senate. The objective is to determine if DoD personnel conducted, facilitated, or otherwise supported interrogations of detainees and/or prisoners using the threat or administration of mind-altering drugs.

Department of State Office of Inspector General

Completed Audits

The Department of State Office of Inspector General (DoS OIG) completed two audits related to Iraq for the quarter ending September 30, 2008.

Status of U.S. Refugee Resettlement Processing for Iraqi Nationals

(MERO-IQO-08-02, JULY 2008)

The Iraqi refugee crisis has engendered considerable media coverage, congressional interest, and advocacy group comment about the adequacy of the efforts of the Department of State (DoS) to resettle Iraqi refugees into the United States. With an estimated refugee population of more than 2 million, critics question why so few Iraqi refugees have been resettled in the United States since the start of the war—4,238 Iraqi refugees, as of April 1, 2008. Historically, less than 1% of

registered refugees are resettled in third countries worldwide. The preferred durable solution is repatriation, followed by integration in the country of asylum. However, for those Iraqi refugees in dire need of protection and who cannot realistically return home, resettlement in third countries is necessary.

The Refugee Crisis in Iraq Act of 2007 requires the establishment of a refugee processing mechanism, referred to as an overseas processing entity (OPE) in Iraq. For planning purposes, officials at Embassy Baghdad are assuming that, based on an annual processing target of 6,250 individuals, an OPE operation of more than 30 staff will be established. As a result of a number of factors identified during this review, DoS OIG recommends that the Bureau of Population, Refugees, and Migration (PRM) conduct an analysis of a smaller-scale OPE operation (four to seven staff members) for Embassy Baghdad, geared to address the relatively limited number of compelling cases that cannot be processed out of Amman.

The U.S. government is on track to meet, and possibly exceed, its goal of resettling 12,000 Iraqi refugees in the United States in FY 2008. As of April 1, 2008, 2,630 Iraqi refugees have arrived in the United States, and another 5,820 have been approved for refugee status but had yet to travel. DoS projects that more than 8,000 Iraqi refugees will be interviewed by Department of Homeland Security Citizen and Immigrant Services (DHS/USCIS) adjudicators for refugee resettlement by June 30, 2008. (The average approval rate for a United Nations High Commissioner for

Refugees (UNHCR) referral obtaining U.S. government refugee status in the region is 70%.) DoS OIG believes that when the 2,630 who have arrived and the 5,820 who are approved (but yet to travel) are added to the several thousands of possible new arrivals, the total should meet or exceed the administration's FY 2008 goal of 12,000.

An important caveat is the continued cooperation of the Syrian government and a stable security environment in Lebanon to conduct refugee processing operations. There are currently large-scale Iraqi refugee-processing operations in Syria, Jordan, Turkey, and Lebanon, with smaller programs in Egypt and other countries in the region. Initially, however, the U.S. government was not well-positioned to respond to the Iraq refugee crisis. As a result, in FY 2007, the U.S. government admitted only 1,608 Iraqi refugees. Nonetheless, within several months, DoS's implementing partners and UNHCR hired and trained local and international staff, established processing operations, and prepared thousands of cases for presentation to USCIS refugee adjudicators.

Status of Iraqi Special Immigrant Visa Programs

(MERO-IQO-08-01, JULY 2008)

The United States has a continuing special interest in the protection and welfare of many Iraqis and Afghanis, including interpreters/translators and other former employees (and their families) working for, or on behalf of, the United States. Accordingly, the Congress, recognizing the

debt owed these individuals who work at great personal risk, responded by creating two Special Immigrant Visa (SIV) programs:

- an SIV program for Iraqi and Afghani translators/interpreters
- a second SIV program (known as the Kennedy Bill) for Iraqi employees and contractors and their families, along with refugee resettlement benefits.

DoS effectively met congressional allocations for issuing SIVs to former Iraqi and Afghan interpreters and translators for FY 2006 and FY 2007, and by mid-February 2008 had exceeded the FY 2008 target of 500 applications. Despite meeting numerical allocations, the pressure to quickly process cases resulted in some not receiving the level of scrutiny they should, which in turn resulted in some applicants receiving SIVs who (1) did not meet the program's criteria of working primarily as an interpreter or translator or (2) in the opinion of the DoS OIG team (the team) appeared to be outside the legislative intent of the program. Thus, a number of SIVs could have been allocated to other qualified applicants. DoS should work with DoD and the Department of Homeland Security to define the qualifications of translators and interpreters. The team notes, however, that consular officers at the time of fieldwork were taking a closer look at applicants' petitions and had returned cases to USCIS for possible revocation.

DoS was still in the process of formulating procedures for administering the Kennedy SIV program for Iraqi staff employed by the U.S. government. Because no petitions have been

filed and because of the expected processing time involved, it is doubtful that embassies will meet the 5,000 case potential in FY 2008. As DoS works to carry out the Kennedy SIV program in the coming years, it will need to identify funding requirements, especially to cover the cost of refugee resettlement benefits to SIV recipients and their families, develop clear guidance on eligibility for adjudicators, and maintain a high level of vigilance due to the high risk of fraud and abuse.

Ongoing Audits

Review of Procurement Competition: New Embassy Compound Baghdad

(07AUD3034, INITIATED APRIL 2007)

This audit is in the draft report stage. The objectives are to determine whether the New Embassy Compound contracts were awarded competitively and whether sole-source awards were justified.

Joint Review of Blackwater Contract for Worldwide Personal Protective Services

(DOS OIG PROJECT NO. 08-AUD-3016; SIGIR PROJECT NO. 8019, INITIATED MARCH 2008)

The objectives were to determine the contracting process, the requirements and provisions of the contract, the costs and funding sources of the contract, and how DoS administered the contract to oversee Blackwater's performance.

This audit is in the fieldwork stage.

Audit of Contract Administration, Commissioning and Accreditation of the NEC Baghdad

(08AUD3023, INITIATED JULY 2008)

Objectives are to determine whether OBO and its Emergency Project Coordination Office (EPCO) effectively oversaw and certified the construction of the NEC Baghdad in accordance with applicable requirements and standards.

This project is in the fieldwork stage.

Review on the Role, Staffing, and Effectiveness of Diplomatic Security in the Development and Implementation Personal Protective Services (PPS) in Iraq

(08MERO3003, INITIATED JUNE 2008)

The objectives were to review what studies and needs assessments were conducted by the Bureau of Diplomatic Security to determine PPS requirements, factors which led to the decision for three separate contractors to perform protection services in Iraq, and what mechanisms are in place to ensure personal protective services assets are utilized in an efficient and effective manner.

This project is in the draft report stage.

Review on the Implementation of Recommendations from the Report of the Secretary of State's Panel on Personal Protective Services in Iraq (commonly known as the Kennedy Report on Personal Protective Service in Iraq)

(08MERO3004, INITIATED JUNE 2008)

The objectives were to review the current status of implementing recommendations from the Kennedy Report by the three WPPS contractors

in Iraq—Blackwater, DynCorp International, and Triple Canopy; conduct an analysis of what recommendations, if any, have not been implemented; review and evaluate DoS tracking of the implementation and effectiveness of the Kennedy Report recommendations.

This project is in the draft report stage.

Review of the Activities of DynCorp International and Triple Canopy under the State Department's Worldwide Personal Protective Service Contracts (WPPS) in Iraq

(08MERO3005, INITIATED JUNE 2008)

The objectives were to review the requirements, provisions, and objectives of the contract; the indicators that have been established to measure performance; and how DoS administered the contract to oversee DynCorp International and Triple Canopy's performance.

This review is in the draft report stage.

Review of US Policy regarding Oil Contracts in Iraq (Program Evaluation)

(09-ISP-3014, INITIATED SEPTEMBER 2008)

The objective is to review U.S. policy on entering into oil contracts in Iraq and whether a policy has been clearly defined, communicated, or consistently implemented in its interactions with the Iraqi Government, the Kurdistan Regional Government, and international oil companies seeking to do business in Iraq.

This review is in the fieldwork stage

U.S. Agency for International Development Office of Inspector General

Completed Audits

This quarter, the USAID Office of Inspector General (USAID OIG) issued three audits related to Iraq reconstruction.

Audit of USAID/Iraq's Monitoring and Evaluation Performance Program

(REPORT NO. E-267-08-004-P,
ISSUED JULY 3, 2008)

The presence of a USAID mission in an active war zone has imposed unique constraints on USAID's normal mode of operations. To address these constraints, USAID/Iraq employs a contractor under its Monitoring and Evaluation Performance Program to carry out monitoring and evaluation responsibilities. We conducted this audit to determine (1) if USAID/Iraq's monitoring and evaluation program is producing reports that are timely, relevant, and useful for performance management, and (2) if USAID/Iraq using those results to manage its portfolio. The audit concluded that the firm's monitoring and evaluation reports were generally timely, relevant, and useful. However, the reliability and frequency of these reports could be enhanced, and the mission could utilize them more effectively. The report contained six recommendations, including the proper documentation of responses to monitoring reports, establishing procedures to ensure that evaluation reports are shared with partners, and increasing

the frequency of monitoring efforts of high-risk activities.

Audit of USAID/Iraq's Community Action Program II

(REPORT NO. E-267-08-005-P,
ISSUED AUGUST 5, 2008)

USAID/Iraq's Community Action Program II was designed to promote grassroots democracy and better local governance via demand-driven community development. Projects are principally funded by USAID, but also draw upon community and local government contributions. Typical projects consisted of improving community schools, health, roads and bridges, water and sewerage, and business/economic development. We conducted this audit to determine if the program activities were achieving planned results and what was the impact of those results. The report found that while there was convincing evidence that project activities were successfully taking place, there was not a functioning mechanism in place to assist program managers and other stakeholders to assess the program's progress and to make necessary adjustments to assure achievement of higher-level goals. The report contained four recommendations: two of the recommendations addressed the evaluation and documentation of targets, and the other two addressed data quality assessments and collection processes.

TABLE M-2

DCAA AUDITS RELATED TO IRAQ FOR FY 2007 AND FY 2008

DESCRIPTION OF AUDIT AREA	FY 2007 CLOSED	FY 2008	
		CLOSED	OPEN
Price Proposals (1)	105	66	13
Agreed-Upon Procedures Price Proposal (2)	13	0	1
Other Special Requested Audits (3)	71	63	54
Incurred Cost (4)	27	78	102
Labor Timekeeping (5)	60	40	36
Internal Controls (6)	32	26	53
Preaward Accounting Survey (7)	6	4	6
Purchase Existence and Consumption (8)	23	12	27
Cost Accounting Standards (9)	39	44	69
Other (10)	47	45	98
Total	423	378	459

Notes:

1. Price Proposals – Audits of price proposals submitted by contractors in connection with the award, modification, or repricing of government contracts or subcontracts
2. Agreed-Upon Procedures Price Proposal – Evaluation of specific areas, including actual labor and overhead rates and/or cost realism analysis, requested by customers in connection with the award of government contracts or subcontracts
3. Other Special Requested Audits – Audit assistance provided in response to special requests from the contracting community based on identified risks
4. Incurred Cost – Audits of costs charged to government contracts to determine whether they are allowable, allocable, and reasonable
5. Labor Timekeeping – Audits to determine if the contractor consistently complies with established timekeeping system policies and procedures for recording labor costs
6. Internal Controls – Audits of contractor internal control systems relating to the accounting and billing of costs under government contracts
7. Preaward Accounting Survey – Preaward audits to determine whether a contractor's accounting system is acceptable for segregating and accumulating costs under government contracts
8. Purchase Existence and Consumption – The physical observation of purchased materials and services and related inquiries regarding their documentation and verification of contract charges
9. Cost Accounting Standards – Audits of Contractor Disclosure Statements and compliance with Cost Accounting Standards
10. Other – Significant types of other audit activities including compliance with Truth in Negotiations Act, audits of provisional billing rates, and audits of claims and termination settlement proposals

USAID/Iraq's Agribusiness Program

(REPORT NO. E-267-08-006-P,
ISSUED SEPTEMBER 30, 2008)

This audit was conducted to determine whether USAID/Iraq's agribusiness program was achieving the intended results and to determine the impact of the program. The audit found that 2 of the 12 agribusiness activities reviewed by the audit were not achieving intended results, and due to delays in the startup of the program, it was too early to determine whether the remaining 10 activities were achieving planned results. Specifically, the targets set for the Iraqi date industry and a master's degree program were too

ambitious and not likely to be achieved. The audit included eight recommendations to improve USAID/Iraq's management of the agribusiness program in areas such as establishing and/or revising performance indicators to ensure they are attributable to program activities, improving the utility of financial reports, and confirming that the mandatory provision to prevent the possible financing of terrorism is included in all sub-awards. Additionally, the feasibility of sending 25 students to the United States for a master's degree program was reviewed, and \$5 million allocated for this program was reprogrammed to a better use.

Ongoing Audits

Follow-up Audit of USAID/Iraq's Local Governance

(INITIATED 4Q/FY 2008)

The objective is to evaluate if USAID/Iraq's Local Governance activities are achieving their intended results and what has been the impact.

Audit of USAID/Iraq's Economic Governance Program II

(INITIATED 4Q/FY 2008)

The objective is to evaluate if USAID/Iraq's Economic Governance Program II is achieving intended results and what has been the impact.

Audit of USAID/Iraq's Oversight of Private Security Contractors in Iraq

(INITIATED 4Q/FY 2008)

The objective is to evaluate if USAID/Iraq managed its contracts and grant agreements with implementing partners such that they provide adequate oversight over private security contractors.

USAID/Iraq's National Capacity Development Program

(INITIATED 3Q/FY 2008)

The objective of this audit is to determine whether USAID/Iraq's National Capacity Development Program has achieved the planned results and what the impact has been of those results.

Defense Contract Audit Agency

The services of the Defense Contract Audit Agency (DCAA) include professional advice to acquisition officials on accounting and financial matters to assist them in the negotiation, award, administration, and settlement of contracts.

In addition to DCAA's involvement in the negotiation and award of contracts, significant resources are also dedicated to overseeing the allowability, allocability, and reasonableness of incurred and billed costs. Procedures that govern the costs incurred in-country are also tested through reviews of contractor timekeeping, subcontract management, and cash management/disbursement. Finally, to ensure that adequate internal controls are in place regarding the contractor's policies and procedures, DCAA performs audits associated with critical internal control systems, with an emphasis on estimating, subcontract management, and billing systems.

DCAA plans and performs work on a fiscal year basis. The chart below shows both the Iraq-related audits closed during FY 2007 and the audits closed and still open at the end of FY 2008.

U.S. Army Audit Agency

As of September 30, 2008, the U.S. Army Audit Agency (USAAA) had 27 auditors working in Southwest Asia, including 17 in Iraq, 3 in Afghanistan, and 7 in Kuwait.

Completed Audits

Management of Shipping Containers in Southwest Asia—Kuwait

(AUDIT REPORT A-2008-0286-ALL, SEPTEMBER 30, 2008)

At the request of the Office of the Deputy Chief of Staff, G-4, we audited whether deployed activities in Kuwait maintained adequate visibility over shipping containers located in the Kuwait theater of operations. This report was part of an overall audit of the Management of Shipping Containers in Southwest Asia, which consisted of simultaneous audits occurring in Kuwait, Iraq, Afghanistan, and CONUS.

Our audit of selected activities in Kuwait showed that visibility issues existed with the data in the Integrated Booking System Container Management Module (IBS-CMM), the automated system used to manage and track shipping containers in the Southwest Asia area of operations. Specifically, key personnel and activities sometimes were not taking the action needed to ensure complete and accurate visibility of the data. Examples of actions needed included ingating, out-gating, and inventorying containers; recording data properly; and correctly appointing country container authorities and container control officers.

Without these actions, there was a measurable loss of visibility data that affected the commander's ability to make sound decisions on container management. For example, in the Kuwait theater of operations, visibility over 10,971 20- and 40-foot containers valued at about \$32 million was questionable.

In addition, we concluded that improvements were needed in controls over containers arriving at and leaving installations, placement of containers on installations, and contractor-acquired government-owned container purchases.

Overall, these problems occurred due to shortfalls in:

- **Command Emphasis.** U.S. Army Central (ARCENT), the 377th Theater Support Command Container Management Branch, and the 1188th Container Management element demonstrated container management was a priority area. However, container control officers outside their immediate oversight sometimes didn't have active command support and oversight.
- **Training.** Container control officers and other container managers did not have sufficient predeployment training on container management and also had no exposure to the theater's automated container management tool before deployment.

Improvements in these key areas were critical to overcoming the challenges with managing containers during contingency operations.

Followup Audit of Asset Visibility and Container Management—Operation Iraqi Freedom, U.S. Central Command

(AUDIT REPORT A-2008-0287-ALL, SEPTEMBER 30, 2008)

At the request of the Deputy Chief of Staff, G-4, we conducted this follow-up audit to determine whether U.S. Central Command (CENTCOM) implemented three specific recommendations in

Audit Report A-2005-0197-ALE, Asset Visibility and Container Management—Operation Iraqi Freedom (July 5, 2005), and whether the recommendations corrected the problems identified during the initial audit. The recommendations we reviewed were aimed at helping CENTCOM overcome challenges associated with the use of shipping containers beyond their intended purpose, giving the Theater Container Management Agency the needed authority to direct and coordinate container management in CENTCOM's area of responsibility, and improving the container management data used by deployed commanders. The audit was part of a multi-location audit assessing the effectiveness of the management of shipping containers in Southwest Asia.

The initial audit showed that CENTCOM needed to improve overall management of commercial shipping containers. This occurred because CENTCOM did not identify its storage or force protection requirements or adequately account for containers. In addition, the Theater Container Management Agency was not assigned at the appropriate level to effectively direct and enforce container management policies and directives. As a result, the theater did not know the current location or use of its containers and had duplicative and ineffective container management efforts.

CENTCOM took sufficient action to implement the recommendations, and certain collective actions took place that met the intent of the recommendations. These actions included the procurement of shipping containers and issuing

a letter of instruction that prescribed a management structure to include Country Container Authorities with the authority and responsibility to manage containers in their respective area of responsibility. In addition, CENTCOM developed and fielded, with Military Surface Deployment and Distribution Command, an automated management system—the Integrated Booking System Container Management Module. However, the audit determined that U.S. Central Command, in coordination with 1st Theater Sustainment Command, needed to ensure that 1st Theater Sustainment Command's plans to take over container management responsibilities included Country Container Authority duties and responsibilities as written in the letter of instruction and maintained the current staff levels in the 377th Container Management Branch until the status of unaccounted-for containers is resolved.

The follow-up report contains one additional recommendation. Recommendations A-1, A-2, and A-3 can be closed.

Accountability of Contractors on the Battlefield

(AUDIT REPORT A-2008-0255-FFS, SEPTEMBER 30, 2008)

This audit was the second in a series of audits on contractors on the battlefield. For this effort, we audited the Army's roles and responsibilities for accounting for contractors on the battlefield, the functionality of the Synchronized Predeployment Operational Tracker (SPOT), and various other processes and procedures used

for contractor accountability to determine the adequacy of those procedures.

Overall, the contractor accountability mission lacks adequate Army enforcement, policy, coordination, and mission alignment. The Deputy Chief of Staff (DCS), G-1, was originally designated the lead staff element responsible for accountability in AR 715-9. However, we believe that the Office of the DCS, G-4, should assume lead staff element responsibility in line with its responsibilities for the overall contractors on the battlefield mission. In addition, Army responsibilities for contractor accountability need to be aligned between various Army regulations and guidance and with DoD requirements.

We found that SPOT (the system designated by DoD for contractor accountability) currently does not provide functional management and accountability over deployed Army contractors. Out of the population of contractors sampled, we found that 74% had a record in SPOT. However only 26% of those records provided accurate and complete information—such as contract number, company name, and correct deployment status. Also we believe that additional data fields within the system should be required to be populated versus optional. However, overall we believe that SPOT does provide the capability to consolidate contract personnel and information into critical decision-making processes. Senior Army officials could enhance operational planning and execution by using SPOT information once it is fully fielded.

To date no one system or integration of systems provides complete contractor

accountability. We reviewed three major accountability processes—the U.S. Central Command manual census, Deployed Theater Accountability System, and SPOT/Joint Asset Movement and Management System—and found significant accountability inaccuracies in all three. We found that the activities reviewed overstated the number of deployed contract personnel by 49% for the manual census process that is used to report to the Congress the number of contract personnel deployed in theater. We also found that about one third of the contract personnel in the Deployed Theater Accountability System were not attached to a specific, theater-based organization so they could be located or accounted for in theater. We believe that collaboration between the G-1 community that uses the Deployed Theater Accountability System and the Army Field Support Brigade/ Contractor Reception, Staging, Onward Movement and Integration teams that use SPOT and the Joint Asset Movement and Management System will further improve the Army's ability to adequately account for contractors on the battlefield.

Operational Purchases of Information Technology Equipment, Systems, and Services-U.S. Army Forces Command

(AUDIT REPORT A-2008-0178-FFI, JULY 1, 2008)

The Army Chief Information Officer (CIO/G-6) is responsible for overseeing the Army's information technology (IT) resources. To accomplish this, the CIO/G-6 has developed several control mechanisms. The CIO/G-6 asked us to

determine whether these control mechanisms were operating effectively among units deploying to Iraq and Kuwait in support of Operation Iraqi Freedom.

Based on initial audit results from FY 2006 and limited additional work in FY 2008, we concluded that controls over IT purchases were not consistently applied or enforced. We reviewed 349 IT transactions valued at about \$78 million initiated at five force projection installations and found that the units did not:

- prepare or submit operational needs statements to obtain approval for proposed material solutions
- request waivers for purchases to be made with non-IT funds
- perform technical reviews to minimize network vulnerability
- fully leverage Computer Hardware, Enterprise Software and Solutions contracts to obtain equipment at the lowest cost

Although U.S. Army Forces Command issued guidance addressing some of these issues, most deploying units were unaware of the guidance and developed their own procedures, which were often incomplete.

CIO/G-6 also asked us to determine if units were using appropriate funding sources in support of deployment operations. Special funds are normally provided for deployment needs for the Global War on Terrorism (GWOT). Operating Tempo (OPTEMPO) funds are intended to ensure that units have adequate resources to execute home-station training plans and generally

should not be used to support the GWOT mission. If it is necessary to support GWOT requirements with OPTEMPO funds, transactions should include special functional cost account codes to recognize the GWOT support. We reviewed transactions involving OPTEMPO funds valued at about \$44.5 million and found about \$15.4 million (35%) was for GWOT activities; no transactions had the necessary functional cost account codes. Consequently, home-station training requirements may have been underfunded, and the actual cost to support GWOT was understated.

Temporary Change of Station Orders and Housing for Mobilized Soldiers

(AUDIT REPORT A-2008-0182-FFS, JULY 15, 2008)

At the request of the Assistant Secretary of the Army (Financial Management and Comptroller), we audited the Army's policies and procedures for providing Temporary Change of Station (TCS) orders and approving the related travel vouchers. We combined this effort with an ongoing related audit analyzing the Army's housing for mobilized soldiers in the National Capital Region (NCR) to provide an overall view of the TCS travel process.

We determined that the Army did not have sufficient policy and procedures to ensure valid travel entitlements and adequate authorizations. Our work revealed that there was no centralized managing process to generate travel orders specifying travel entitlements for mobilized soldiers. Because of this lack of control over

travel entitlements, Army funding was at risk to potential fraud, waste, and abuse.

We also determined that the Army had no structured approval procedures to process the vouchers of these mobilized soldiers. Travel vouchers often did not receive adequate review or approval and often were not supported by adequate documentation. The effect was evident in the 116 packets of travel vouchers we thoroughly analyzed:

- 10% included claims that were potentially fraudulent.
- 77% included claims that were wasteful or abusive.
- 13% included claims deemed to be reasonable.

These findings are significant in the context that the Army has spent in excess of an estimated \$1.5 billion in TCS travel costs since 2004.

Finally, we determined that the Army did not have sufficient or cost-effective lodging solutions in the NCR for mobilized soldiers. This situation existed primarily because no central processing point existed to manage housing options for mobilized soldiers within the NCR. Because of that, the Army continues to spend significant amounts of money to house soldiers in off-post housing. In conjunction with implementation of the Army TCS Action Plan, our recommendations to house soldiers in the NCR in available on-post and government-contracted off-post housing could save the Army at least \$21 million annually. Actual savings could be higher or lower depending on the number of soldiers mobilized in the future.

Reset Metrics-Sustainment Maintenance
(AUDIT REPORT A-2008-0190-ALM,
JULY 22, 2008)

Resetting equipment is critical to reversing the effects of combat stress associated with increased use of equipment and damage in the theater of operations. At the request of the Office of the Secretary of the Army, we audited the processes used to track and report the Operation and Maintenance, Army (OMA) funding for sustainment maintenance metrics related to the Army's FY 2007 reset supplemental funding.

The Army had an adequate process in place to track and report its FY 2007 supplemental reset funding obligated at the sustainment level of repair, but its process to track and report system quantities did not accurately depict reset status. In its April 2007 congressional submission, the Army:

- Accurately tracked and reported obligation data in its funding metric for about \$3.4 billion in FY 2007 OMA sustainment level reset and recapitalization funds.
- Inaccurately tracked and reported completion of reset in its metric for sustainment (depot) equipment repairs for three of four selected ground systems.

In addition, the obligation metric did not correlate with reported sustainment equipment repairs because the Army combined OMA sustainment reset funding with other reset categories, such as field level. As a result, users of the report could not effectively compare funding obligations with quantities of completed systems at the sustainment level. U.S. Army Materiel

Command and subordinate activities used newly established accounting controls, such as a dedicated subactivity group and functional cost accounting codes, which enabled better tracking of reset funding obligations. But the Army had difficulty accurately tracking and reporting the systems completed because it lacked sufficient visibility over contractor reset work.

The Army also did not establish standard business rules that defined system completions or a monthly reconciliation process to validate quantities reported by subordinate activities. As a result, Army activities used various standards for defining completed systems and did not properly update reported quantities. Consequently, the format and rules for reporting sustainment level reset needed improvement to deliver reliable data to Army leaders and to Congress.

Use of Role-Players for Training at Combat Training Centers

(AUDIT REPORT A-2008-0234-FFF, SEPTEMBER 2, 2008)

At the request of the Office of the Deputy Chief of Staff, G-3/5/7, we audited the use of contract role-players at the Army's three maneuver Combat Training Centers (CTCs). This audit focused on whether the process used to acquire role-players was cost-effective, whether the logistics support provided to the role-players was consistent and cost-effective, and whether the role-players were adequately managed.

The process used to acquire role-players was not cost effective. The contracts were not:

- standardized

- sometimes competitively awarded
- developed to procure services on an annual basis

As a result, we estimate that the Army may be able to save about \$11.8 million annually by implementing more consistent and cost-effective role-player acquisition practices.

We also found that the logistical support provided for role-players was not consistent or cost-effective. The Army could save an additional \$2.9 million annually by:

- Purchasing or leasing vehicles at the National Training Center (NTC) and the Joint Readiness Training Center (JRTC).
- Eliminating the stipend of \$500 to \$1,000 that NTC paid each role-player for each rotation.

The CTCs did not monitor contractors' performance or develop or use quality assurance surveillance plans. In addition, several CTCs did not have documentation to validate contractors' invoices. As a result, the Army had little assurance it was getting a good return on its investment, and the potential risks associated with contracting irregularities were increased.

Rapid Fielding Initiative—Program Executive Office Soldier, Fort Belvoir, Virginia

(AUDIT REPORT A-2008-0213-ALA, SEPTEMBER 5, 2008)

The Rapid Fielding Initiative (RFI) was a Chief of Staff of the Army initiative to quickly provide units and soldiers with equipment deemed necessary for Operation Enduring Freedom and

Operation Iraqi Freedom. We audited the RFI to make sure the Army effectively met the emerging needs of soldiers now and in the future.

Our first objective was to determine if the Army's process to validate RFI requirements was adequate. We found it was because the U.S. Army Infantry Center involved communities of interest across the Army and other services to validate the requirements through the Joint Capabilities Integration and Development System. They bundled various capabilities into a Soldier as a System package, which allowed the soldier to act as an integrated weapon. The requirements were well defined, documented, and approved.

Our second objective was to determine if the Army had an effective process to resource RFI acquisitions. We found that it did not because the Army funded RFI equipment primarily with supplemental funds. However, the Army intended for the RFI capabilities to be completely subsumed within the Soldier as a System requirements documents as an enduring modernization program. To function effectively, it will require the stability of Program Objective Memorandum funding. The Commanding Generals of U.S. Army Forces Command, U.S. Army Training and Doctrine Command, and U.S. Army Materiel Command agreed with this assessment. Additionally, the Army was not reimbursed for \$23 million worth of RFI equipment it supplied to the Air Force and the Navy. The Army should establish Interservice Support Agreements with the other services so it can recoup money in the future. If Interservice Support Agreements were developed with the Air Force and Navy to get

reimbursed for future RFI fieldings, the Army could realize potential monetary benefits of about \$57 million over six years.

Our third objective was to determine if the Army had an effective plan to institutionalize RFI after the Global War on Terror. The Army established several Integrated Process Teams to work on various aspects of Soldier as a System and supplying and sustaining Organizational Clothing and Individual Equipment (most RFI equipment falls into this category). These teams were enacting the steps and making the cultural changes necessary to integrate RFI into larger processes.

Overseeing Contracts for Field-Level Reset, U.S. Army Sustainment Command
(AUDIT REPORT A-2008-0256-ALM,
SEPTEMBER 17, 2008)

The Secretary of Army requested a series of audits of the Army's reset processes. This audit covered oversight of contract requirements for field-level reset by U.S. Army Sustainment Command (ASC). For FY 2007, ASC did not yet have oversight of field-level maintenance requirements and capabilities to plan contract support effectively. It did not have a process to validate field-level reset requirements so command personnel distributed funds based on activities' requests for funds. Further, command did not have a complete inventory of the capabilities of existing sources of repair at installations or through contracts. Consequently, ASC could not ensure that requirements matched capabilities, and it had to continually adjust funding to use resources provided.

During our audit, ASC continued to improve its oversight of field-level maintenance requirements. Command developed business rules, guidance, and automated tools to improve estimating requirements. Also, ASC worked with U.S. Army Installation Management Command, Army field-support brigades, and installations through data calls and workload conferences to develop an inventory of maintenance capabilities. However, this inventory did not include complete information, and processes did not address direct theater support.

Without reasonable estimates of requirements and a comprehensive inventory of existing maintenance capabilities, ASC cannot identify when contractor support is necessary and plan for cost-effective contract options.

Operational Purchases of Information Technology Equipment, Purchases, and Services-Iraq and Kuwait

(AUDIT REPORT A-2008-0179-FFI, SEPTEMBER 25, 2008)

In July 2005, the Army Chief Information Officer CIO/G-6 requested an audit to determine if the Army was adequately controlling significant information technology expenditures being made in Iraq and Kuwait.

Overall, Army activities in Iraq and Kuwait made significant progress between FY 2004 and FY 2006 in managing and controlling their processes to acquire information technology equipment, systems, and services for deployed warfighting units. Our initial fieldwork examined

processes and procedures in place during the early stages of Operation Iraqi Freedom, through FY 2004. We examined data from that time period because it was the latest available information. During that fieldwork, we reviewed 114 information technology transactions valued at about \$47 million that were executed in Iraq and Kuwait in FY 2004. The controls in place at the time were not sufficient. However, by FY 2006, the Multi-National Corps-Iraq Coalition Forces Land Component Command in Kuwait initiated several process improvements that brought more discipline into the acquisition review and approval process. Although we noted progress in all areas, we also concluded that some areas would benefit from additional controls, including:

- retaining, tracking, and maintaining transaction documentation
- coding financial information accurately
- completing operational needs statements
- using Computer Hardware, Enterprise Software, and Solutions

We initially briefed the results, conclusions, and tentative recommendations to responsible personnel at U.S. Army Central Command and the Multi-National Corps-Iraq in December 2006. We did not issue a report at that time. We conducted additional limited reviews in FY 2008, and this report discusses issues that still required additional controls.

Ongoing Audits

Contracting Operations, U.S. Army Contracting Command (USACC), SWA-Kuwait (Phase II)

(PROJECT CODE A-2007-ALL-0859.000, INITIATED 3Q/FY 2007)

(1) Determine if contracts for heavy lift services were adequately developed and effectively administered. (2) Determine if laundry services were effectively managed. (3) Determine if Defense Base Act (DBA) insurance was properly administered on Kuwait contracts.

Follow-up Audit of Contracting Operations, U.S. Army Contracting Command (USACC), SWA-Kuwait (Phase I)

(PROJECT CODE A-2008-ALL-0625.000, INITIATED 3Q/FY 2008)

Evaluate the effectiveness of actions taken to improve Army contracting operations in Kuwait.

Contracting Operations at the Joint Contracting Command-Iraq/Afghanistan—Salerno & Kabul

(PROJECT CODE A-2008-ALL-0401.000, INITIATED 4Q/FY 2008)

Determine if goods and services acquired under the contract were properly justified, awarded, and administered.

Housing Contracts—Area Support Group-Kuwait

(PROJECT CODE A-2008-ALL-0403.000, INITIATED 4Q/FY 2008)

(1) Determine if the housing program in Kuwait was properly managed. (2) Determine if property or assets provided by the government and acquired by the contractor were adequately managed.

Controls Over Vendor Payments—U.S. Army Contracting Command (USACC), SWA-Kuwait—Phase I

(PROJECT CODE A-2008-ALL-0501.000, INITIATED 4Q/FY 2008)

Evaluate the controls over vendor payments made on contracts awarded in Kuwait.

Commander's Emergency Response Program (CERP)—Iraq

(PROJECT CODE A-2008-ALL-0624.000, INITIATED 3Q/FY 2008)

Determine whether the procedures, processes, and guidance were sufficient to ensure that deployed commanders implemented the program and used emergency funds appropriately.

Controls over Logistics Civil Augmentation Program (LOGCAP)—White Property

(PROJECT CODE A-2008-ALL-0398.000, INITIATED 4Q/FY 2008)

Determine if the Logistics Civil Augmentation Program (LOGCAP) contractor properly managed and accounted for government-acquired property.

U.S. Army Corps of Engineers Contracting Functions in Iraq—Phase II

(PROJECT CODE A-2008-ALL-0685.000, INITIATED 4Q/FY 2008)

(1) Determine if contract requirements were correctly identified and resulted in acquisitions that met the needs of Iraq reconstruction. (2) Determine if deliverables were monitored to ensure products and services were provided in accordance with the terms of the contracts. (3) Determine if contract closeout practices for terminated contracts were adequate and in the best interest of the Army. (4) Determine if contract award fee practices were adequate.

Follow Up of Offline Purchases

(PROJECT CODE A-2008-ALL-0466.000, INITIATED 3Q/FY 2008)

(1) Determine if the Army implemented agreed to recommendations and corrected the problems identified in the previous audit. (2) Determine if problems were fixed.

Body Armor Testing

(PROJECT CODE A-2008-ALA-0640.000, INITIATED 4Q/FY 2008)

(1) Determine if body armor developed meets Army requirements at the production decision. (2) Determine if the test and evaluation process during the production phase ensures that body armor that is fielded meets requirements.

Field Level Reset Requirements—Army National Guard

(PROJECT CODE A-2007-ALM-0306.002, INITIATED 3Q/FY 2007)

(1) Did Army National Guard Headquarters have adequate oversight of field level reset requirements to effectively and efficiently plan for maintenance support? (2) Did the states have adequate oversight of field level reset resources to effectively reset and return equipment to National Guard units?

U.S. Army Corps of Engineers (USACE) Pilot Defense Base Act (DBA) Insurance Program

(PROJECT CODE A-2008-ALL-0633.000, INITIATED 3Q/FY 2008)

(1) Determine if the centralized Defense Base Act (DBA) insurance program was cost effective. (2) Determine if competition increased for contracts outside the continental United States due to the centralized DBA insurance program. (3) Determine if contractor awareness of DBA insurance requirements increased as a result of the centralized DBA insurance program. (4) Determine if risk pooling effectively spread risk under the centralized DBA insurance program.

Advanced Training for Explosive Ordnance Disposal Soldiers

(PROJECT CODE A-2008-FFD-0098.000, INITIATED 3Q/FY 2008)

(1) Were improvised explosive device (IED) defeat methods fully integrated into advanced training for Explosive Ordnance Disposal

Soldiers? (2) Was training for new equipment fielded during OIF/OEF fully integrated into advanced training for Explosive Ordnance Disposal Soldiers?

Assessing Future Base Budget Requirements (Audit Control Point)

(PROJECT CODE A-2008-FFM-0630.000, INITIATED 4Q/FY 2008)

Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements—Manning Program Evaluation Group (PEG)

(PROJECT CODE A-2008-FFM-0549.000, INITIATED 4Q/FY 2008)

Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements—Equipping Program Evaluation Group (PEG)

(PROJECT CODE A-2008-ALA-0498.000, INITIATED 4Q/FY 2008)

Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements—Training Program Evaluation Group (PEG)

(PROJECT CODE A-2008-FFF-0647.000, INITIATED 4Q/FY 2008)

Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements—Installation Program Evaluation Group (PEG)

(PROJECT CODE A-2008-ALO-0741.000, INITIATED 4Q/FY 2008)

Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements—Organizing Program Evaluation Group (PEG)

(PROJECT CODE A-2008-FFS-0669.000, INITIATED 4Q/FY 2008)

Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements—Sustaining Program Evaluation Group (PEG)

(PROJECT CODE A-2008-ALM-0690.000, INITIATED 4Q/FY 2008)

Did the Army adequately consider enduring requirements when projecting future base budget funding requests?

Assessing Future Base Budget Requirements—Europe

(PROJECT CODE A-2008-ALE-0090.000, INITIATED 4Q/FY 2008)

Did Army activities in Europe properly allocate funds between base budget and wartime requirements?

Sustainment of Left Behind Equipment

(PROJECT CODE A-2008-ALM-0247.000, INITIATED 3Q/FY 2008)

Did the Army effectively and efficiently manage accountability and maintenance of its continental United States (CONUS) left-behind equipment?

Automatic Reset Items—Depot

(PROJECT CODE A-2008-ALM-0313.000, INITIATED 3Q/FY 2008)

Was the Automatic Reset Induction program at depots effectively supporting equipment requirements in the Army Force Generation (ARFORGEN) model?

Requirements Validation for CONUS Based Mobilized Soldiers

(PROJECT CODE A-2008-FFS-0443.000, INITIATED 4Q/FY 2008)

(1) Determine if soldiers mobilized to support contingency operations outside of theater continue to have valid mission essential requirements. (2) Determine the force structure impacts of continued use of soldiers mobilized to support contingency operations outside of theater operations.

Army Authorized Acquisition Objective (AAO) Process

(PROJECT CODE A-2008-ALA-0468.000, INITIATED 4Q/FY 2008)

Determine if the Army had an effective process to identify and adjust authorized acquisition objective (AAO) requirements for wartime needs.

Management of Shipping Containers in SWA—Afghanistan

(PROJECT CODE A-2007-ALL-0081.005, INITIATED 2Q/FY 2007)

Determine if the Army maintained adequate visibility over shipping containers to within and from the Southwest Asia Theater of operations.

Retrograde Operations in SWA/Kuwait

(PROJECT CODE A-2007-ALL-0858.000, INITIATED 3Q/FY 2007)

1. Determine whether retrograde operations in the Southwest Asia area of operations are managed in an effective and cost-efficient manner.
2. Determine whether adequate accountability and visibility are maintained over retrograded materiel and equipment.

Retrograde Operations in SWA/Kuwait (Rear Support)

(PROJECT CODE A-2007-ALL-0858.001, INITIATED 4Q/FY 2007)

1. Determine whether retrograde operations in the Southwest Asia area of operations are managed in an effective and cost-efficient manner.
2. Determine whether adequate accountability and visibility are maintained over retrograded materiel and equipment.

Contracting Operations at the Joint Contracting Command—Iraq/Afghanistan Victory

(PROJECT CODE A-2007-ALL-0887.002, INITIATED 4Q/FY 2007)

Determine if goods and services acquired under contract were properly justified and administered.

Container Detention Billing for the Global War on Terrorism, Military Surface Deployment and Distribution Command

(PROJECT CODE A-2007-ALR-0259.002, INITIATED 2Q/FY 2008)

Are container detention charges relating to the Global War on Terrorism billed to the responsible activity?

Body Armor Requirements

(PROJECT CODE A-2007-FFD-0067.000, INITIATED 2Q/FY 2007)

1. Has the Army established adequate quantitative requirements for the procurement of body armor?
2. Does the Army have an adequate fielding plan for body armor?

Impact of Mine Resistant Ambush Protected Vehicle Acquisitions on Other Systems

(PROJECT CODE A-2007-ALA-0978.000, INITIATED 4Q/FY 2007)

Did the Army adequately adjust requirements for new/existing systems impacted by MRAP acquisition?

Automatic Reset Items—Retrograde

(PROJECT CODE A-2008-ALM-0312.000, INITIATED 2Q/FY 2008)

Is Automatic Reset Induction effectively supporting equipment requirements in the Army Force Generation (ARFORGEN) model?

Contracts for Reset

(PROJECT CODE A-2007-ALM-0306.000, INITIATED 3Q/FY 2007)

Did the Army have adequate oversight of field-level reset requirements to effectively plan for contract maintenance support?

Army Reserve Premobilization Training

(PROJECT CODE A-2008-FFS-0101.000, INITIATED 2Q/FY 2008)

1. Are pre-mobilization training requirements adequately identified and executed for the Army Reserve?
2. Are all necessary unit and individual training requirements completed prior to mobilization?
3. Are training requirements maximized at pre-mobilization to minimize post-mobilization training requirements?

National Guard Premobilization Training

(PROJECT CODE A-2008-FFS-0353.000, INITIATED 1Q/FY 2008)

1. Are pre-mobilization training requirements adequately identified and executed for the Army Reserve?
2. Are all necessary unit and individual training requirements completed prior to mobilization?
3. Are training requirements maximized at pre-

mobilization to minimize post-mobilization training requirements?

Property Book Unit Supply Enhanced, 3d Infantry Division (ID)

(PROJECT CODE A-2008-ALR-0307.000, INITIATED 2Q/FY 2008)

Determine if units used the Property Book Unit Supply Enhanced system to properly account for equipment and maintain accurate data.

Property Book Unit Supply Enhanced, 10th Mountain Division

(PROJECT CODE A-2008-ALR-0360.000, INITIATED 2Q/FY 2008)

Determine if units used the Property Book Unit Supply Enhanced system to properly account for equipment and maintain accurate data.

Property Book Unit Supply Enhanced, I Corps

(PROJECT CODE A-2008-ALR-0357.000, INITIATED 2Q/FY 2008)

Determine if units used the Property Book Unit Supply Enhanced system to properly account for equipment and maintain accurate data.

Use of Role Players Armywide (less Combat Training Centers (CTCs))

(PROJECT NO. A-2008-FFF-0148.000, INITIATED 1Q/FY 2008)

1. Is the acquisition and use of role-players for training cost-effective?
2. Is the logistical support provided to role-players consistent and cost-effective?

3. Is the oversight and administration of role-player contractors adequate?

Establishing Rates for Shipping Containers

(PROJECT CODE A-2007-ALR-0259.001, INITIATED 3Q/FY 2007)

Are customer billing rates for break-bulk and container shipments based on appropriate costs?

Army Foreign Language Program—Contracting

(PROJECT CODE A-2007-ZBI-0344.003, INITIATED 1Q/FY 2008)

1. Determine if the Army Foreign Language Program adequately identifies and receives contracted linguists to support mission requirements.
2. Determine if the procedures and practices for awarding and justifying language contracts were adequate and in the best interest of the Army.

DOL Workload Supporting Reset

(PROJECT CODE A-2008-ALM-0311.000, INITIATED 2Q/FY 2008)

Did the Army Garrison have an adequate process in place to identify and meet field-level reset requirements in support of the Army Force Generation (ARFORGEN) model?

Management of the Prepositioned Fleet at Combat Training Centers

(PROJECT CODE A-2008-FFF-0044.000, INITIATED 2Q/FY 2008)

1. Were the pre-positioned fleets adequately configured?
2. Were rotational units effectively using the pre-positioned fleets?
3. Were the maintenance costs for the pre-positioned fleets reasonable?

Property Book Unit Supply Enhanced; ACP

(PROJECT CODE A-2008-ALR-0039.000, INITIATED 1Q/FY 2008)

Determine if units used the Property Book Unit Supply Enhanced system to properly account for equipment and maintain accurate data.

Audit of Army Corps of Engineers Contracting Functions in Iraq (Gulf Region Division)

(PROJECT CODE A-2008-ALL-0318.000, INITIATED 2Q/FY 2008)

The overall objective is to evaluate contracting practices and procedures at the Gulf Region Division. Specific objectives are to determine if:

- contract requirements were correctly identified and resulted in acquisitions that met the needs of the Army
- deliverables were monitored to ensure that products and services were provided in accordance with terms of the contracts
- contract closeout practices for terminated contracts were adequate and in the best interest of the Army

Audit of Government Property Provided to Contractors—Kuwait Base Operations

(PROJECT CODE A-2008-ALL-0204.000, INITIATED 2Q/FY 2008)

Determine whether the Army had adequate management and visibility over government property provided to contractors for base support operations.

Management of Shipping Containers in Southwest Asia

(PROJECT CODE A-2007-ALL-0081.000, INITIATED 4Q/FY 2006)

Determine if the Army maintained visibility over shipping containers to, within, and from the Southwest Asia theater of operations.

Audit of Joint Contracting Command—Iraq—Baghdad

(PROJECT CODE A-2007-ALL-0887.001, INITIATED 4Q/FY 2007)

Determine if goods and services acquired under contract were properly justified, awarded, and administered.

Audit of LOGCAP Operations in Support of OIF—Power Generators

(PROJECT CODE A-2007-ALL-0212.001, INITIATED 4Q/FY 2007)

This audit is being performed in Iraq. It evaluates whether contractor-acquired power generators were effectively managed and used under the LOGCAP III Contract.

Audit of U.S. Army Contracting Command Southwest Asia—Kuwait

(PROJECT CODE A-2007-ALL-0329-000, INITIATED 1Q/FY 2007)

This audit evaluates whether contracting operations were effective and performed in accordance with appropriate laws and regulations.

Retrograde Operations in Southwest Asia

(PROJECT CODE A-2006-ALL-0397-000, INITIATED 3Q/FY 2006)

This audit involves work in Iraq and Kuwait. It evaluates the retrograde and redistribution of military property resulting from restructuring military forces and the attendant contractor support.

Audit of Contracting Operations at the Joint Contracting Command—Iraq/Afghanistan—Balad

(A-2008-ALL-0319.000, INITIATED 2Q/FY 2008)

Determine if goods and services acquired under contract were properly justified, awarded, and administered.

Contracting Operations at the Joint Contracting Command—Iraq/Afghanistan—Bagram

(A-2008-ALL-0320.000, INITIATED 2Q/FY 2008)

Determine if goods and services acquired under contract were properly justified, awarded, and administered.

Government Accountability Office

Completed Reports

Provincial Reconstruction Teams in Iraq and Afghanistan

(GAO-08-905RSU, SEPTEMBER 26, 2008)

Content is restricted.

Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus

(GAO-08-1144T, SEPTEMBER 16, 2008)

Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus

(GAO-08-1031, AUGUST 5, 2008)

From 2005 through 2007, the Iraqi government generated an estimated \$96 billion in cumulative revenues, of which crude oil export sales accounted for about \$90.2 billion or 94%. For 2008, Iraq could generate an estimated \$73.5 billion to \$86.2 billion in revenues, with oil exports accounting for \$66.5 billion to \$79.2 billion. Projected 2008 oil revenues could be more than twice the average annual amount that Iraq generated from 2005 through 2007. From 2005 through 2007, the Iraqi government spent an estimated \$67 billion on operating and investment activities. Ninety percent was spent on operating expenses, such as salaries and goods and services, and the remaining 10% on investments, such as structures and vehicles. The Iraqi government spent only 1% of total expenditures to maintain Iraq- and U.S.-funded investments, such as electricity installations and weapons. For 2008, we estimate that Iraq will have an additional surplus of between \$38.2 billion to

\$50.3 billion, which could result in a cumulative budget surplus of \$67 billion to \$79 billion.

Global War on Terrorism: Reported Obligations for the Department of Defense
(GAO-08-1128R, SEPTEMBER 15, 2008)

As of September 2008, the Congress has appropriated about \$807 billion primarily for GWOT operations since 2001. Of that amount, about \$187 billion has been provided for FY 2008, and about \$65.9 billion has been appropriated for use in FY 2009. DoD will likely request additional funds for fiscal year 2009. DoD has reported obligations of about \$594.9 billion for military operations in support of the war from FY 2001 through FY 2007 and FY 2008 (October 2007 through June 2008). The \$212.1 billion difference between DoD's appropriations and reported obligations can generally be attributed to certain FY 2008 appropriations; multiyear funding for procurement, military construction, and research, development, test, and evaluation from previous GWOT-related appropriations that have yet to be obligated; and obligations for classified and other items, which DoD considers to be non-GWOT related, that are not reported in DoD's cost-of-war reports. This difference also includes the \$65.9 billion appropriated for FY 2009. As part of our ongoing work, we are reviewing DoD's rationale for reporting its GWOT-related obligations.

Operation Iraqi Freedom: Actions Needed to Enhance DOD Planning for Reposturing of U.S. Forces from Iraq

(GAO-08-930, SEPTEMBER 10, 2008)

Although the pace and overall extent of reposturing in Iraq is yet to be determined, various defense commands began planning for reposturing in fall 2007, and DoD began coordinating these individual planning efforts in May 2008 to develop a logistical framework based on three key assumptions. The result of this planning was an order published by Multi-National Force-Iraq (MNF-I) that contained the process for reposturing units, materiel, and equipment and established working groups to continue the planning and seek solutions to emerging challenges. DoD's three key assumptions are: (1) any reposturing initiative will be based on MNF-I and DoS assessments of conditions on the ground, (2) there will be sufficient lead time to refine reposture plans once an order with a specific timetable and force posture in Iraq is issued, and (3) the reposturing of forces will be deliberate and gradual, predicated on a 180-day process for units leaving Iraq and a sustained flow of no more than 2.5 brigades' worth of equipment and materiel out of Iraq each month. Although efforts have been made to synchronize planning for reposturing, DoD, U.S. Central Command (CENTCOM), and the military services have not yet clearly established all of the roles and responsibilities for managing and executing the retrograde of materiel and equipment from Iraq.

Rebuilding Iraq: DoD and State Department Have Improved Oversight and Coordination of Private Security Contractors in Iraq, but Further Actions Are Needed to Sustain Improvements

(GAO-08-966, JULY 31, 2008)

Both DoD and DoS have taken steps to strengthen oversight of private security contractors in Iraq since September 2007. However, staffing and training challenges remain for DoD. DoD has increased the number of personnel in Iraq assigned to provide oversight for DoD's PSCs but has not developed plans or a strategy to sustain this increase. DoS has implemented 11 of 18 actions recommended in October 2007 by a panel tasked by the Secretary of State with reviewing that agency's use of private security contractors in Iraq. For example, DoS has increased the number of diplomatic security personnel stationed in Iraq to provide oversight of contractor activities and has requested and received funding to hire and train 100 additional agents to replace those who were transferred from other DoS programs in the United States to Iraq. Coordination among DoD, DoS, and the Government of Iraq (GOI) has significantly improved since September 2007. The State Department coordinates its PSC movements with DoD through liaison officers, and by providing a daily briefing to Multi-National Force-Iraq (MNF-I) on upcoming PSC activities. MNF-I's Armed Contractor Oversight Division facilitates coordination for PSC matters among DoD, DoS, the GOI, and the PSC community.

Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Some Gains Made, Updated Strategy Needed

(GAO-08-1021T, JULY 23, 2008)

The United States has made some progress in achieving key goals stated in The New Way Forward. However, many challenges remain, and an updated strategy is essential. In the security area, violence—as measured by the number of enemy-initiated attacks—decreased about 80% from June 2007 to June 2008, trained Iraqi security forces have increased substantially, and many units are leading counterinsurgency operations. However, as of July 2008, 8 of the 18 provincial governments do not yet have lead responsibility for security in their provinces, and DoD reported that, in June 2008, less than 10% of Iraqi security forces were at the highest readiness level and, therefore, were considered capable of performing operations without Coalition support.

The security environment remains volatile and dangerous. Iraq has enacted key legislation to return some Ba'athists to government, grant amnesty to detained Iraqis, and define provincial powers. The unfinished Iraqi legislative agenda includes enacting laws that will provide the legal framework for sharing oil revenues, disarming militias, and holding provincial elections. On economic and infrastructure issues, Iraq spent only 24% of the \$27 billion it budgeted for its reconstruction efforts between 2005 and 2007. Although crude oil production improved for short periods, the early July 2008 average production capacity of about 2.5 million barrels per day was below the U.S. goal of 3 million

barrels per day. Since 2003, the United States has developed and revised multiple strategies to address security and reconstruction needs in Iraq. The New Way Forward responded to failures in prior U.S. plans and the escalating violence that occurred in 2006. However, this strategy and the military surge that was central to it end in July 2008.

Ongoing Audits

Readiness of the Army Active/Reserve Component Forces

(PROJECT NUMBER NOT REPORTED, INITIATED SEPTEMBER 2008)

The report will address the following:

- What is the current readiness, factors affecting readiness, and plans to address any readiness issues?
- To what extent has the Army been able to prepare and use its reserve component forces for the primary wartime missions for which the units were organized or designed?
- To what extent has the Army been able to prepare and use its reserve component forces for non-traditional operational missions?
- To what extent are factors such as mobilization and deployment laws, goals, and policies impacting the Army's ability to train and employ reserve component units for ongoing combat and non-combat missions?

Readiness of the Active and Reserve Components of the Navy and Marine Corps

(PROJECT NUMBER NOT REPORTED, INITIATED SEPTEMBER 2008)

The report will address the following:

- To what extent are the Navy/Marine Corps prepared to execute their assigned missions, including ongoing operations?
- What factors have the Navy/Marine Corps identified that affect their readiness, and what steps are they taking to address these factors and improve or maintain their readiness?
- To what extent are Navy/Marine Corps readiness assessments used to develop service budget requests and support resource prioritization decisions?

DoD Plans to Support Unmanned Aircraft System Programs

(PROJECT NO. 351271, INITIATED SEPTEMBER 2008)

DoD relies on numerous methods for developing the appropriate number of Unmanned Aircraft System (UAS) missions. The services have steadily increased their UAS programs to meet the operational requests for UAS. These are the key questions:

- Assess DoD's current plans for UAS program levels, including the underlying basis for these plans and any adjustments that have been made to meet warfighter needs.
- Assess the extent to which DoD is able to support its existing inventory of UAS and planned increases, such as providing necessary personnel, equipment, and training.

Incentives, Compensation, and Medical Care for Deployed Federal Civilians

(PROJECT NO. 351166,
INITIATED FEBRUARY 2008)

With the ongoing military operations in Afghanistan and Iraq, DoD has grown increasingly reliant on its federal civilian workforce to support contingency operations. In addition, other federal civilian agencies have deployed their employees to these nations to assist, for example, with rebuilding efforts. These are the key questions:

- How do incentives, compensation, and medical care policies for selected federal agencies that send federal civilian employees to Iraq or Afghanistan compare and differ?
- To what extent have federal agencies applied these policies to ensure that federal civilian employees have received the compensation and medical care afforded them by current policies?
- What are federal civilians' perspectives on incentives and disincentives for deployment to Iraq and Afghanistan?

Status of Economic Support Funds for Iraq

(PROJECT NO. 320587, INITIATED MARCH 2008)

In FY 2006 and FY 2007, the Congress appropriated more than \$3 billion for the Economic Support Fund (ESF) for Iraq, including funding to support projects in Iraq's provinces. Recent reports show large undisbursed funds in 2007 ESF funds. The report will address the following questions:

- What is the status of obligations and

disbursements for ESF funding for 2006 through 2008, and how are these funds being used?

- To what extent are DoS and other agencies meeting expected time frames in obligating and proceeding with the projects and other activities funded by ESF?
- Do U.S. agencies face challenges in proceeding with ESF projects and activities; if so what are these challenges?

Contracting in Iraq and Afghanistan

(PROJECT NO. 120724,
INITIATED FEBRUARY 2008)

The Fiscal Year 2008 National Defense Authorization Act directs GAO to report annually on contracts for work performed in Iraq or Afghanistan. This report will address these key questions:

- How many contracts and tasks orders were awarded during the reporting period, and what was their total value?
- How many active contracts and task orders were there, and what was their total value?
- To what extent were competitive procedures used to award the contracts?
- How many contractor personnel worked on the contracts during the reporting period, and how many of those performed security functions?
- How many contractor personnel were killed or wounded?

***Analysis of DoD's Fiscal Year 2008
Costs and Funding for the Global War
on Terrorism***

(PROJECT NO. 351155,
INITIATED JANUARY 2008)

As of May 2007, the Congress had provided about \$542.9 billion to DoD for the Global War on Terror (GWOT). GAO's objectives on this engagement are to:

- Examine and evaluate data in selected GWOT cost-reporting categories to determine how components are following DoD guidance in identifying and reporting GWOT obligations and the extent of internal controls for GWOT cost reporting.
- Evaluate the basis for DoD's FY 2009 GWOT request, to include the guidance and key assumptions used in determining what funding will be required for the fiscal year.
- Assess the outlook of DoD's FY 2008 funding and reported obligations for GWOT and how this might impact the potential requirements for FY 2009 GWOT funding.

***Iraqi Security Forces and the Transfer of
Security Responsibilities***

(PROJECT NO. 320557,
INITIATED DECEMBER 2007)

The United States has provided approximately \$19.2 billion to train and equip Iraqi military and police forces and is also supporting non-governmental tribal security groups. This report will address these questions:

- What types and amounts of training,

equipment, and other support has the United States provided for Iraqi security forces?

- What progress has been made in developing effective, non-sectarian Iraqi security forces?
- To what extent has the Multi-National Force-Iraq transferred security responsibilities to Iraqi security forces and the GOI?
- What factors are contributing or inhibiting progress in both areas?

***U.S. and International Assistance for
Iraq Refugees and Internally Displaced
Persons***

(PROJECT NUMBER NOT AVAILABLE,
INITIATED NOVEMBER 2007)

According to the UN High Commissioner for Refugees (UNHCR), there may be more than four million displaced Iraqis worldwide. The magnitude of refugees and internally displaced persons (IDPs)—comprising nearly 20% of Iraq's population—represents a growing humanitarian crisis and is potentially destabilizing to Iraq and neighboring countries. Since 2003, the U.S. government has reportedly provided almost \$1 billion for refugees and IDPs. GAO will address these questions:

- What is the nature and extent of U.S. funding for assistance to Iraqi refugees and IDPs?
- What are the goals of U.S. and UN efforts to assist Iraqi refugees and IDPs, and what progress has been made?
- What challenges do the United States and the international community face in the efforts to assist Iraqi refugees and IDPs?

DoD Plans for Unmanned Aircraft

*(PROJECT NO. 351086,
INITIATED OCTOBER 2007)*

DoD continues to increase its unmanned aircraft systems (UAS). This report will answer the following key questions:

- To what extent has DoD made progress in developing procedures and performance measures for UAS?
- To what extent has DoD developed plans to support its inventory of UAS, and what factors may impact its ability to support these systems?
- What plans does DoD have to integrate additional UAS into the CENTCOM area of operations, and what factors may limit its ability to fully integrate their capabilities?
- To what extent would an executive agent for UAS address longstanding challenges related to the management of UAS?
- To what extent are current UAS capabilities meeting the needs of combatant commander, and what additional capabilities traditionally created for manned platforms are needed in these systems?

Body Armor Programs and Testing

(PROJECT NO. 351076, INITIATED AUGUST 2007)

Broad public interest and a June 2007 hearing on body armor raised several issues related to the Army's testing of new solutions, current solicitations (RFPs), and other issues. These are the key questions of the project:

- To what extent was the Army's May 2006 test of Pinnacle's "Dragon Skin" body armor

conducted in accordance with established testing processes and procedures?

- Is the Army's current RFP testing of body armor systems conducted in accordance with established processes and procedures?
- Do current solicitation processes ensure that the most appropriate body armor technologies, including viable new or alternative solutions, are provided to the troops?
- Does DoD have controls in place to ensure that DoD personnel adhere to relevant policies and guidance regarding use of body armor?

Use of Private Security Contractors in Iraq

(PROJECT NO. 351083, INITIATED AUGUST 2007)

These questions will be addressed:

- Why are private security contractors being used in Iraq instead of military or U.S. government civilian personnel?
- What is the number of private security contractor employees working in Iraq for the U.S. government and the total costs of employing these contractors?
- What process is used to ensure that contractor employees are properly trained, qualified, and vetted?
- What processes are used by contractors and the government to ensure accountability for vehicles and weapons acquired by contractors?

Fuel Demand at Forward Locations

(PROJECT NO. 351172, INITIATED MARCH 2008)

U.S. military forces rely heavily on petroleum-based fuel to conduct operations. Mobile ground forces operating at forward-deployed locations

require vast quantities of fuel to operate combat and support vehicles; generate power; and move troops, equipment, and supplies. This heavy fuel demand presents a significant logistics burden on the battlefield. These are the key questions:

1. To what extent has DoD identified systemic fuel demand issues at its forward-deployed locations?
2. What actions, if any, has DoD taken toward reducing the military's dependence on fuel at forward-deployed locations?

Urgent Wartime Requirements

(PROJECT NO. 351236, INITIATED JUNE 2008)

The changing tactical conditions in Southwest Asia have highlighted the need for DoD to respond rapidly to wartime needs for new capabilities. DoD has been moving toward a joint process to meet these needs that would reduce duplication and costs. However, it is unclear whether DoD has fully and effectively implemented its joint process to that end. These are the key questions:

1. To what extent are DoD components using their own respective processes to respond to urgent wartime needs rather than the joint process?
2. How effective is the joint process in reducing duplication of effort, capability costs, and providing timely response to urgent wartime requirements?
3. What barriers or limitations exist in the joint process, and what actions have the services and DoD taken to address these limitations?

Joint IED Defeat Organization (JIEDDO) Strategic Management

(PROJECT NO. 351230, INITIATED JUNE 2008)

The DoD Joint IED Defeat Organization's (JIEDDO's) mission is to improve the U.S. military's capability for defending against improvised explosive device (IED) attacks. GAO reviews have continued to raise concerns about JIEDDO's ability to strategically manage and to achieve its objectives. These are the key questions:

1. What progress has JIEDDO made in developing its strategic plan and the critical sub-elements needed to clearly define its mission and achieve its objectives?
2. To what extent has DoD identified all department-wide IED defeat activities and to what degree has JIEDDO led, advocated, and coordinated these activities?
3. To what extent has the Office of the Secretary of Defense provided direction and oversight for JIEDDO operations and activities?

Joint IED Defeat Organization (JIEDDO) Technology Assessment Management

(PROJECT NO. 351231, INITIATED JUNE 2008)

The DoD Joint IED Defeat Organization's (JIEDDO's) mission is to improve the U.S. military's capability for defending against improvised explosive device (IED) attacks, by quickly and flexibly identifying, evaluating, selecting, developing, and fielding counter-IED solutions, including technological solutions. These are the key questions:

1. To what extent has JIEDDO developed its

processes to identify, evaluate, select, and develop appropriate and effective counter-IED technologies and other solutions?

2. To what extent has JIEDDO developed processes and mechanisms necessary to anticipate and rapidly respond to current and future threats?

Joint Improvised Explosive Devices Defeat Organization Processes To Coordinate Counter-improvised Explosive Devices Intelligence Support

(PROJECT NO. 351016, INITIATED MARCH 2007)

Improvised explosive devices (IEDs) are the number-one killer of U.S. troops in Iraq. In response to this threat, DoD established the Joint IED Defeat Organization (JIEDDO) to improve the U.S. military's capabilities to defend against IED attacks. Because of concerns over JIEDDO's rapid growth in structure, scope, and funding over the past two years, the Congress directed GAO to perform a comprehensive review of JIEDDO's efforts to address IEDs.

This is the key question: Does JIEDDO have effective processes in place for coordinating counter-IED intelligence support with other DoD and non-DoD organizations to leverage existing capabilities and prevent duplication of efforts?

U.S. Department of the Treasury

During this period, the Department of Treasury did not conduct any work related to, in support of, or in Iraq. Additionally, as of September 30, 2008, the Department of Treasury has no plans to conduct any work in the future. As of September 30, 2008, the Department of Treasury has no auditors in Iraq and no ongoing audits related to Iraq.

Department of Commerce

During this period, the Department of Commerce did not conduct any work related to, in support of, or in Iraq. Additionally, as of September 30, 2008, the Department of Commerce has no plans to conduct any work in the future. As of September 30, 2008, the Department of Commerce has no auditors in Iraq and no ongoing audits related to Iraq.

SUMMARY OF U.S. OVERSIGHT IN IRAQ

This appendix contains a list of completed audits, reports, and testimonies on Iraq reconstruction activities released by the Special Inspector General for Iraq Reconstruction (SIGIR), as of October 30, 2008, and these agencies, as of September 30, 2008:

- Department of Defense Office of Inspector General (DoD OIG)
- Department of State Office of Inspector General (DoS OIG)
- Government Accountability Office (GAO)
- Department of Treasury Office of Inspector General (Treasury OIG)
- U.S. Army Audit Agency (USAAA)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

For a complete listing of this work, see Table N-1.

DEPARTMENT OF DEFENSE INSPECTOR GENERAL COMPLETED AUDITS AS OF SEPTEMBER 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	D-2008-137	9/30/2008	Controls Over the Contractor Common Access Card Life Cycle
DoD OIG	D-2008-133	9/25/2008	Joint Follow-On Evaluation of the Equipment Status of Operation Iraqi Freedom Forces
DoD OIG	D-2008-135	9/29/2008	Requiring Radio Frequency Identification in Contracts for Supplies
DoD OIG	D-2008-132	9/26/2008	Payments for Transportation Using PowerTrack®
DoD OIG	D-2008-131	9/16/2008	Security Over Radio Frequency Identification
DoD OIG	D-2008-115	8/6/2008	Status of Training Vehicles for U.S. Ground Forces Deploying in Support of Operation Iraqi Freedom
DoD OIG	D-2008-086	7/18/2008	Summary of Issues Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2007
DoD OIG	D-2008-107	7/3/2008	Defense Hotline Allegations Concerning Contracts Issued by U.S. Army TACOM Life Cycle Management Command to BAE Systems Land and Armaments, Ground Systems Division
DoD OIG	D2007-D000IG-0239.000	7/3/2008	Accountability of Munitions Provided to the Security Forces of Iraq
DoD OIG	IE-2008-010	7/31/2008	Information Report on the Assessment of DoD Support to the Iraqi Security Forces Inspectors General
DoD OIG	D-2008-098	5/22/2008	Internal Controls Over Out-of-Country Payments
DoD OIG	D-2008-089	5/09/2008	Planning Armor Requirements for the Family of Medium Tactical Vehicles
DoD OIG	D-2008-078	4/09/2008	Training Requirements for U.S. Ground Forces Deploying in Support of Operation Iraqi Freedom
DoD OIG	D2006-DIP0E2-0137		DoD/Department of Veterans Affairs (VA) Inspectors General Interagency Care Transition Project
DoD OIG	2008E001	6/04/2008	Review of Matters Related to the August 28, 2005, Shooting of Reuters Journalists in Iraq
DoD OIG	08-INTEL-06	6/12/2008	Review of the U.S. Government's Relationship with the Iraqi National Congress: Phase Two- and the Relationship of the Iraqi National Congress with the Department of Defense
DoD OIG	D-2008-067	3/31/2008	DoD Procurement Policy for Body Armor
DoD OIG	D-2008-064	3/18/2008	Defense Hotline Allegations Concerning the Biometric Identification System for Access Omnibus Contract
DoD OIG	D-2008-060	3/7/2008	Potable and Non Potable Water Treatment in Iraq
DoD OIG	D-2008-059	3/6/2008	Supplemental Funds Used for Medical Support for the Global War on Terror
DoD OIG	D-2008-024	1/18/2008	Inspection Process of the Army Reset Program for Equipment for Units Returning from Operation Iraqi Freedom
DoD OIG	IE-2008-001	1/4/2008	Review of Investigative Documentation Associated with the Fatality of a U.S. Army Corporal during Convoy Operations in Iraq
DoD OIG	D-2008-033	12/28/2007	DoD Training for U.S. Ground Forces Supporting Operation Iraqi Freedom
DoD OIG	D-2008-038	12/21/2007	Conditional Acceptance and Production of Army Medium Tactical Vehicles in Support of the Global War on Terror
DoD OIG	D-2008-029	12/5/2007	Supply Chain Management of Clothing, Individual Equipment, Tools, and Administrative Supplies
DoD OIG	D-2008-026	11/28/2007	Management of the Iraq Security Forces Fund (ISFF)—Phase III
DoD OIG	D-2008-027	11/21/2007	Air Force Use of Global War on Terrorism Supplemental Funding Provided for Procurement and Research
DoD OIG	D2007-D000LA-0199.000	8/14/2007	Research Controls Over the Management of Contractors
DoD OIG	D2006-D000CK-0210.000	6/27/2007	Audit of Procurement Policy for Armored Vehicles
DoD OIG	D-2007-105	6/21/2007	U.S. Transportation Command (USTRANSCOM) Compliance with DoD Policy on the Use of Commercial Transport
DoD OIG	Not Reported	6/14/2007	Audit Research on DoD Contracts Awarded to Parsons Corporation and Its Subsidiaries
DoD OIG	D-2007-090	5/3/2007	Management of Prepositioned Munitions
DoD OIG	Not Reported	4/2/2007	Antideficiency Act Investigation of the Operation and Maintenance Appropriation Account 2142020 and 2152020
DoD OIG	D-2007-060	2/12/2007	Audit of the Management of the Iraq Security Forces Fund—Phase II
DoD OIG	D-2007-049	1/25/2007	Audit of the Equipment Status of Deployed Forces within U.S. Central Command

DEPARTMENT OF DEFENSE INSPECTOR GENERAL COMPLETED AUDITS AS OF SEPTEMBER 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	D-2007-030	12/8/2006	Management of the Iraq Security Forces Fund in Southwest Asia—Phase I
DoD OIG	D-2007-010	11/2/2006	The Army Small Arms Program That Relates to Availability, Maintainability, and Reliability of the Small Arms to Support the Warfighter
DoD OIG	D-2007-001	10/6/2006	Information Operations Activities in Southwest Asia
DoD OIG	06-INTEL-10	8/25/2006	Review of DoD-directed Investigations of Detainee Abuse
DoD OIG	IPO2004-C005	8/25/2006	Review of Criminal Investigations of Alleged Detainee Abuse
DoD OIG	IE-2005-002	7/15/2006	Follow-up to Department of State/Department of Defense Interagency Assessment of Iraq Police Training
DoD OIG	D-2007-30	2/10/2006	Management of the Iraq Security Forces Fund in Southwest Asia
DoD OIG	D-2006-010	10/28/2005	Contract Surveillance for Service Contracts
DoD OIG	D-2005-045	5/9/2005	FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Logistics Agency
DoD OIG	D-2005-053	4/29/2005	FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Information Systems Agency
DoD OIG	D-2004-057	3/18/2004	Contracts Awarded for Coalition Provisional Authority by Defense Contracting Command—Washington

Total DoD OIG Audits = 46

Note: For copies of DoD OIG audits, see http://www.dodig.osd.mil/gwot_iraq/comp_audit.htm.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL COMPLETED AUDITS AS OF SEPTEMBER 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoS OIG	MERO-IQO-08-01	7/2008	Status of Iraqi Special Immigrant Visa Programs
DoS OIG	MERO-IQO-08-02	7/2008	Status of U.S. Refugee Resettlement Processing for Iraqi Nationals
DoS OIG	08MERO3002	6/30/2008	Iraq Special Immigrant Visa (SIV) Program
DoS OIG	08MERO3001	6/30/2008	U.S. Refugee Admissions Program (USRAP) for Iraq
DoS OIG	AUD/FM-07-41	9/1/2007	Audit of the National Endowment for Democracy for Fiscal Years 2003-05
DoS OIG	AUD/FM-07-41	7/1/2007	Independent Auditor's Report on the Application of Agreed-upon Procedures Related to Selected DynCorp Invoices
DoS OIG	AUD/IQO-07-20	1/30/2007	INL Iraq Police Contract (Adnan Palace)
DoS OIG	AUD/CG-07-02	12/18/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by National Endowment for Democracy
DoS OIG	AUD/CG-07-05	12/18/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by National Democratic Institute for International Affairs
DoS OIG	AUD/CG-07-03	9/30/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by International Republican Institute
DoS OIG	AUD/CG-07-04	9/30/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by the Center for International Private Enterprise, Inc.
DoS OIG	AUD/CG/06-20	3/31/2006	Independent Accountant's Report on the Application of Agreed-upon Procedures on Indirect Cost Rates Proposed by Scholastic, Inc.
DoS OIG	AUD/IQO-06-16	3/31/2006	Application of Agreed-upon Procedures of Department of State Procurement Competitions To Support Armored Vehicles in Iraq
DoS OIG	AUD/IQO-06-17	3/31/2006	Application of Agreed-upon Procedures Relating to DECO, Inc., Task Order No. SALMEC-04-F-0996
DoS OIG	ISP-IQO-06-01	10/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	04141-2005B17900005	8/1/2005	Billed Costs Under Task Orders Submitted By RONCO (Demining)
DoS OIG	IT-IQO-05-06	8/1/2005	Embassy Baghdad Communications Security Evaluation
DoS OIG	3311-2005K17900015	7/22/2005	Application of Agreed-upon Procedures To Calculate Daily Life Support Rates Under LOGCAP TO100
DoS OIG	IE-2005-002/ISP-IQO-05-72	7/15/2005	DoS/DoD Interagency Evaluation of Iraqi Police Training
DoS OIG	ISP-IQO-05-60	7/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	ISP-IQO-05-61	7/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	03311-2005D-1790009	5/1/2005	Audit of Cost-Plus Contract for Police Training
DoS OIG	IT-IQO-05-04	5/1/2005	Survey of Iraq IT Waivers
DoS OIG	AUD/IQO-05-24	3/28/2005	Agreed-upon Procedures Review of Indirect Rates and Equipment Delivery Charge Proposed by [a Department Contractor] and Review of Accounting System
DoS OIG	AUD/IQO-05-16	3/1/2005	Review of Agreed-upon Procedures for the Verification of Excessive Fuel Charges in Support of JIPTC
DoS OIG	ISP-IQO-05-57	3/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	AUD/CG-05-18	2/15/2005	Survey of Department of State's Funding for Iraq
DoS OIG	AUD/IQO-05-13	1/1/2005	Agreed-upon Procedures of Daily Direct Labor, Aerial Support Equipment and Indirect Expense Rates Proposed by Blackwater Security Consultants, Contractor's Accounting System and Timekeeping Procedures
DoS OIG	ISP-IQO-05-53	12/1/2004	Review of the Staffing of Embassy Baghdad
DoS OIG	IBO/IQO-A-05-02	10/1/2004	Review of Radio Sawa Support To Transition in Post-Saddam Iraq
DoS OIG	AUD/IQO-04-47	9/1/2004	Review of Department of State Procurement Competitions To Support the Iraqi Police Training Program
DoS OIG	AUD/IQO-04-48	9/1/2004	Review of Cashiering Operations at Embassy Baghdad
DoS OIG	AUD/CG-04-41	7/1/2004	Fact Sheet on Iraqi National Congress Support Foundation

Total DoS OIG Audits = 33

Note: For copies of DoS OIG audits, see <http://oig.state.gov/>.

GAO COMPLETED AUDITS AS OF SEPTEMBER 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-08-905RSU	9/26/2008	Provincial Reconstruction Teams in Iraq and Afghanistan	http://www.gao.gov/new.items/d08905rsu.pdf
GAO	GAO-08-1144T	9/16/2008	Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus	http://www.gao.gov/new.items/d081144t.pdf
GAO	GAO-08-1031	8/5/2008	Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus	http://www.gao.gov/new.items/d081031.pdf
GAO	GAO-08-1128R	9/15/2008	Global War on Terrorism: Reported Obligations for the Department of Defense	http://www.gao.gov/new.items/d081128r.pdf
GAO	GAO-08-930	9/10/2008	Operation Iraqi Freedom: Actions Needed to Enhance DOD Planning for Reposturing of U.S. Forces from Iraq	http://www.gao.gov/new.items/d08930.pdf
GAO	GAO-08-966	7/31/2008	Rebuilding Iraq: DOD and State Department Have Improved Oversight and Coordination of Private Security Contractors in Iraq, but Further Actions Are Needed to Sustain Improvements	http://www.gao.gov/new.items/d08966.pdf
GAO	GAO-08-1021T	7/23/2008	Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Some Gains Made, Updated Strategy Needed	http://www.gao.gov/new.items/d081021t.pdf
GAO	GAO-08-736R	6/23/2008	Military Operations: Actions Needed To Better Guide Project Selection for Commander's Emergency Response Program and Improve Oversight in Iraq	http://www.gao.gov/new.items/d08736r.pdf
GAO	GAO-08-837	6/23/2008	Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Gains Made, Updated Strategy Needed	http://www.gao.gov/new.items/d08837.pdf
GAO	GAO-08-578	5/8/2008	Interagency Contracting: Need for Improved Information and Policy Implementation at the Department of State	http://www.gao.gov/new.items/d08578.pdf
GAO	GAO-08-568T	3/11/2008	Stabilizing and Rebuilding Iraq: Actions Needed To Address Inadequate Accountability Over U.S. Efforts and Investments	http://www.gao.gov/new.items/d08568t.pdf
GAO	GAO-08-423R	1/30/2008	Global War on Terrorism: Reported Obligations for the Department of Defense	http://www.gao.gov/new.items/d08423r.pdf
GAO	GAO-08-316R	1/22/2008	Defense Logistics: The Army Needs To Implement an Effective Management and Oversight Plan for the Equipment Maintenance Contract in Kuwait	http://www.gao.gov/new.items/d08316r.pdf
GAO	GAO-08-153	1/18/2008	Iraq Reconstruction: Better Data Needed To Assess Iraq's Budget Execution	http://www.gao.gov/new.items/d08153.pdf
GAO	GAO-08-143R	11/30/2007	Operation Iraqi Freedom: DoD Assessment of Iraqi Security Forces' Units as Independent Not Clear Because ISF Support Capabilities Are Not Fully Developed	http://www.gao.gov/new.items/d08143r.pdf
GAO	GAO-08-68	11/6/2007	Global War on Terrorism: DoD Needs To Take Action To Encourage Fiscal Discipline and Optimize Use of Tools Intended To Improve GWOT Cost Reporting	http://www.gao.gov/new.items/d0868.pdf
GAO	GAO-08-231T	10/30/2007	Securing, Stabilizing, and Rebuilding Iraq: GAO Audits and Key Oversight Issues	http://www.gao.gov/new.items/d08231t.pdf
GAO	GAO-07-903	10/4/2007	Stabilizing and Rebuilding Iraq: U.S. Ministry Capacity Development Efforts Need an Overall Integrated Strategy To Guide Efforts and Manage Risk	http://www.gao.gov/new.items/d07903.pdf
GAO	GAO-08-124T	10/4/2007	Stabilizing and Rebuilding Iraq: Serious Challenges Confront U.S. Efforts To Build the Capacity of Iraqi Ministries	http://www.gao.gov/new.items/d08124t.pdf
GAO	GAO-07-814	9/19/2007	Defense Logistics: Army and Marine Corps Cannot Be Assured That Equipment Reset Strategies Will Sustain Equipment Availability While Meeting Ongoing Operational Requirements	http://www.gao.gov/new.items/d07814.pdf
GAO	GAO-09-1230T	9/7/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	http://www.gao.gov/new.items/d071230t.pdf
GAO	GAO-09-1221T	9/5/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	http://www.gao.gov/new.items/d071221t.pdf
GAO	GAO-09-1222T	9/5/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	http://www.gao.gov/new.items/d071222t.pdf
GAO	GAO-07-1195	9/4/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	http://www.gao.gov/new.items/d071195.pdf
GAO	GAO-07-1220T	9/4/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	http://www.gao.gov/new.items/d071120t.pdf
GAO	GAO-07-839	7/31/2007	Defense Contract Management: DoD's Lack of Adherence to Key Contracting Principles on Iraq Oil Contract Put Government Interests at Risk	http://www.gao.gov/new.items/d07839.pdf
GAO	GAO-07-863	7/11/2007	Unmanned Aircraft Systems: Advance Coordination and Increased Visibility Needed To Optimize Capabilities	http://www.gao.gov/new.items/d07836.pdf
GAO	GAO-07-759	6/8/2007	Defense Acquisitions: Analysis of Processes Used To Evaluate Active Protection Systems	http://www.gao.gov/new.items/d07759.pdf
GAO	GAO-07-906R	5/25/2007	GAO Findings and Recommendations Regarding DoD and VA Disability Systems	http://www.gao.gov/new.items/d07906r.pdf

APPENDIX N

GAO COMPLETED AUDITS AS OF SEPTEMBER 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-07-699	5/23/2007	Military Operations: The Department of Defense's Use of Solatia and Condolence Payments in Iraq and Afghanistan	http://www.gao.gov/new.items/d07699.pdf
GAO	GAO-07-783T	5/18/2007	Global War on Terrorism: Reported Obligations for the Department of Defense	http://www.gao.gov/new.items/d07783t.pdf
GAO	GAO-07-677	5/15/2007	Rebuilding Iraq: Integrated Strategic Plan Needed To Help Restore Iraq's Oil and Electricity Sectors	http://www.gao.gov/new.items/d07677.pdf
GAO	GAO-07-832T	5/10/2007	Defense Acquisitions: Improved Management and Oversight Needed To Better Control DoD's Acquisition of Services	http://www.gao.gov/new.items/d07832t.pdf
GAO	GAO-07-827T	5/9/2007	Stabilizing and Rebuilding Iraq: Coalition Support and International Donor Commitments	http://www.gao.gov/new.items/d07827t.pdf
GAO	GAO-07-749	5/1/2007	Military Operations: Actions Needed To Improve DoD's Stability Operations Approach and Enhance Interagency Planning	http://www.gao.gov/new.items/d07749.pdf
GAO	GAO-07-662R	4/27/2007	Defense Logistics: Army and Marine Corps's Individual Body Armor System Issues	http://www.gao.gov/new.items/d07662r.pdf
GAO	GAO-07-525T	4/23/2007	Stabilizing and Rebuilding Iraq: Conditions in Iraq Are Conducive to Fraud, Waste, and Abuse	http://www.gao.gov/new.items/d07525t.pdf
GAO	GAO-07-503R	3/28/2007	Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces' Logistics and Command and Control Capabilities	http://www.gao.gov/new.items/d07503r.pdf
GAO	GAO-07-444	3/22/2007	Operation Iraqi Freedom: DoD Should Apply Lessons Learned Concerning the Need for Security Over Conventional Munitions Storage Sites to Future Operations Planning	http://www.gao.gov/new.items/d07444.pdf
GAO	GAO-07-637T	3/22/2007	Stabilizing Iraq: Preliminary Observations on Budget and Management Challenges of Iraq's Security Ministries	http://www.gao.gov/new.items/d07637t.pdf
GAO	GAO-07-612T	3/13/2007	Stabilizing Iraq: Factors Impeding the Development of Capable Iraqi Security Forces	http://www.gao.gov/new.items/d07612t.pdf
GAO	GAO-07-582T	3/9/2007	Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces' Logistical Capabilities	http://www.gao.gov/new.items/d07582t.pdf
GAO	GAO-07-144	2/15/2007	Defense Logistics: Improved Oversight and Increased Coordination Needed To Ensure Viability of the Army's Prepositioning Strategy	http://www.gao.gov/new.items/d07144.pdf
GAO	GAO-07-426T	2/15/2007	Rebuilding Iraq: Reconstruction Progress Hindered by Contracting, Security, and Capacity Challenges	http://www.gao.gov/new.items/d07426t.pdf
GAO	GAO-07-439T	1/31/2007	Defense Logistics: Preliminary Observations on the Army's Implementation of Its Equipment Reset	http://www.gao.gov/new.items/d07439t.pdf
GAO	GAO-07-385T	1/18/2007	Securing, Stabilizing, and Rebuilding Iraq: GAO Audit Approach and Findings	http://www.gao.gov/new.items/d07385t.pdf
GAO	GAO-07-308SP	1/9/2007	Securing, Stabilizing, and Rebuilding Iraq: Key Issues for Congressional Oversight	http://www.gao.gov/new.items/d07308sp.pdf
GAO	GAO-07-30R	12/15/2006	Rebuilding Iraq: Status of DoD's Reconstruction Program	http://www.gao.gov/new.items/d0730r.pdf
GAO	GAO-07-76	11/13/2006	Global War on Terrorism: Fiscal Year 2006 Obligation Rates Are Within Funding Levels and Significant Multiyear Procurement Funds Will Likely Remain Available for Use in Fiscal Year 2007	http://www.gao.gov/new.items/d0776.pdf
GAO	GAO-07-40	10/6/2006	Rebuilding Iraq: Status of Competition for Iraq Reconstruction Contracts	http://www.gao.gov/new.items/d0740.pdf
GAO	GAO-06-1085	9/29/2006	DoD Civilian Personnel: Greater Oversight and Quality Assurance Needed To Ensure Force Health Protection and Surveillance for Those Deployed	http://www.gao.gov/new.items/d061085.pdf
GAO	GAO-06-1130T	9/28/2006	Rebuilding Iraq: Continued Progress Requires Overcoming Contract Management Challenges	http://www.gao.gov/new.items/d061130t.pdf
GAO	GAO-06-1094T (GAO-06-673C)	9/11/2006	Stabilizing Iraq: An Assessment of the Security Situation	http://www.gao.gov/new.items/d061094t.pdf
GAO	GAO-06-928R	9/5/2006	Defense Logistics: Changes to Stryker Vehicle Maintenance Support Should Identify Strategies for Addressing Implementation Challenges	http://www.gao.gov/new.items/d06928r.pdf
GAO	GAO-06-1132	9/1/2006	Iraq Contract Costs: DoD Consideration of Defense Contract Audit Agency's Findings	http://www.gao.gov/new.items/d061132.pdf
GAO	GAO-06-885T	7/18/2006	Global War on Terrorism: Observations on Funding, Costs, and Future Commitments	http://www.gao.gov/new.items/d06885t.pdf
GAO	GAO-06-953T	7/11/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed To Help Achieve U.S. Goals and Overcome Challenges	http://www.gao.gov/new.items/d06953t.pdf
GAO	GAO-06-788	7/1/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed To Help Achieve U.S. Goals	http://www.gao.gov/new.items/d06788.pdf
GAO	GAO-06-865T	6/13/2006	Actions Still Needed To Improve the Use of Private Security Providers	http://www.gao.gov/new.items/d06865t.pdf
GAO	GAO-06-274	6/1/2006	Lack of a Synchronized Approach Between the Marine Corps and Army Affected the Timely Production and Installation of Marine Corps Truck Armor	http://www.gao.gov/new.items/d06274.pdf
GAO	GAO-06-711T	5/2/2006	Oil for Food Program Provides Lessons for Future Sanctions and Ongoing Reform	http://www.gao.gov/new.items/d06711t.pdf
GAO	GAO-06-697T	4/25/2006	Rebuilding Iraq: Governance, Security, Reconstruction, and Financing Challenges	http://www.gao.gov/new.items/d06697t.pdf

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-06-330	4/1/2006	Lessons Learned from Oil for Food Program Indicate the Need To Strengthen UN Internal Controls and Oversight Activities	http://www.gao.gov/new.items/d06330.pdf
GAO	GAO-06-428T	2/8/2006	Rebuilding Iraq: Stabilization, Reconstruction, and Financing Challenges	http://www.gao.gov/new.items/d06428t.pdf
GAO	GAO-07-145	12/18/2005	Military Operations: High-level DoD Action Needed To Address Long-Standing Problems with Management and Oversight of Contractors Supporting Deployed Forces	http://www.gao.gov/new.items/d07145.pdf
GAO	GAO-06-179T	10/18/2005	Rebuilding Iraq: Enhancing Security, Measuring Program Results, and Maintaining Infrastructure Are Necessary to Make Significant and Sustainable Progress	http://www.gao.gov/new.items/d06179t.pdf
GAO	GAO-05-882	9/21/2005	Global War on Terrorism: DOD Needs To Improve the Reliability of Cost Data and Provide Additional Guidance To Control Costs	http://www.gao.gov/new.items/d05882.pdf
GAO	GAO-05-872	9/7/2005	Rebuilding Iraq: U.S. Water and Sanitation Efforts Need Improved Measures for Assessing Impact and Sustained Resources for Maintaining Facilities	http://www.gao.gov/new.items/d05872.pdf
GAO	GAO-05-932R	9/7/2005	Rebuilding Iraq: U.S. Assistance for the January 2005 Elections	http://www.gao.gov/new.items/d05932r.pdf
GAO	GAO-05-775	8/11/2005	Defense Logistics: DoD Has Begun To Improve Supply Distribution Operations, but Further Actions Are Needed To Sustain These Efforts	http://www.gao.gov/new.items/d05775.pdf
GAO	GAO-05-737	7/28/2005	Rebuilding Iraq: Actions Needed To Improve Use of Private Security Providers	http://www.gao.gov/new.items/d05737.pdf
GAO	GAO-05-876	7/28/2005	Rebuilding Iraq: Status of Funding and Reconstruction	http://www.gao.gov/new.items/d05876.pdf
GAO	GAO-05-680R	6/27/2005	Opportunities Exist To Improve Future Comprehensive Master Plans for Changing U.S. Defense Infrastructure Overseas	http://www.gao.gov/new.items/d05680r.pdf
GAO	GAO-05-293	5/1/2005	Defense Management: Processes To Estimate and Track Equipment Reconstitution Costs Can Be Improved	http://www.gao.gov/new.items/d05293.pdf
GAO	GAO-05-280R	4/29/2005	Defense Base Act Insurance: Review Needed of Cost and Implementation Issues	http://www.gao.gov/new.items/d05280r.pdf
GAO	GAO-05-201	4/1/2005	Interagency Contracting: Problems with DoD's and Interior's Orders To Support Military Operations	http://www.gao.gov/new.items/d05201.pdf
GAO	GAO-05-275	4/1/2005	Defense Logistics: Actions Needed To Improve the Availability of Critical Items during Current and Future Operations	http://www.gao.gov/new.items/d05275.pdf
GAO	GAO-05-328	3/17/2005	Defense Logistics - High Level DoD Coordination Is Needed To Further Improve the Management of the Army's LOGCAP Contract	http://www.gao.gov/new.items/d05328.pdf
GAO	GAO-05-431T	3/14/2005	Rebuilding Iraq: Preliminary Observations on Challenges in Transferring Security Responsibilities to Iraqi Military and Police	http://www.gao.gov/new.items/d05431t.pdf
GAO	GAO-05-392T	3/2/2005	United Nations: Sustained Oversight Is Needed for Reforms To Achieve Lasting Results	http://www.gao.gov/new.items/d05392t.pdf
GAO	GAO-05-346T	2/15/2005	United Nations: Oil for Food Program Audits	http://www.gao.gov/new.items/d05346t.pdf
GAO	GAO-05-125	2/1/2005	Military Pay: Gaps in Pay and Benefits Create Financial Hardships for Injured Army National Guard and Reserve Soldiers	http://www.gao.gov/new.items/d05125.pdf
GAO	GAO-05-233	2/1/2005	Progress in Implementing the Services Acquisition Reform Act (SARA)	http://www.gao.gov/new.items/d05233.pdf
GAO	GAO-05-79	1/1/2005	Army National Guard: Inefficient, Error-Prone Process Results in Travel Reimbursement Problems for Mobilized Soldiers	http://www.gao.gov/new.items/d0579.pdf
GAO	GAO-05-120	11/1/2004	Defense Health Care: Force Health Protection and Surveillance Policy Compliance Was Mixed, but Appears Better for Recent Deployments	http://www.gao.gov/new.items/d05120.pdf
GAO	GAO-04-1006	9/14/2004	Foreign Regimes' Assets: The U.S. Faces Challenges in Recovering Assets, But Has Mechanisms That Could Guide Future Assets	http://www.gao.gov/new.items/d041006.pdf
GAO	GAO-04-1031	9/1/2004	Military Personnel: DoD Needs To Address Long-term Reserve Force Availability and Related Mobilization and Demobilization Issues	http://www.gao.gov/new.items/d041031.pdf
GAO	GAO-04-953T	7/8/2004	United Nations: Observations on the Oil for Food Program and Areas for Further Investigation	http://www.gao.gov/new.items/d04953t.pdf
GAO	GAO-04-854	7/1/2004	Military Operations: DoD's Extensive Use of Logistics Support Contracts Requires Strengthened Oversight	http://www.gao.gov/new.items/d04854.pdf
GAO	GAO-04-915	7/1/2004	Military Operations: Fiscal Year 2004 Costs for the Global War on Terrorism Will Exceed Supplemental, Requiring DoD To Shift Funds from Other Uses	http://www.gao.gov/new.items/d04915.pdf
GAO	GAO-04-880T	6/16/2004	United Nations: Observations on the Oil for Food Program and Iraq's Food Security	http://www.gao.gov/new.items/d04880t.pdf
GAO	GAO-04-869T	6/15/2004	Contract Management: Contracting for Iraq Reconstruction and Global Logistics Support (Testimony)	http://www.gao.gov/new.items/d04869t.pdf
GAO	GAO-04-605	6/1/2004	Rebuilding Iraq—Fiscal Year 2003 Contract Award Procedures and Management Challenges	http://www.gao.gov/new.items/d004605.pdf
GAO	GAO-04-902R	6/1/2004	Rebuilding Iraq—Resource, Security, Governance, Essential Services, and Oversight Issues	http://www.gao.gov/new.items/d04902r.pdf
GAO	GAO-04-831R	5/27/2004	Financial Services: Post-hearing Questions Regarding Recovering Foreign Regimes' Assets	http://www.gao.gov/new.items/d04831r.pdf

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-04-746R	5/25/2004	Report on Iraq Transitional Law	http://www.gao.gov/new.items/d04746r.pdf
GAO	GAO-04-668	5/1/2004	Military Operations: DoD's Fiscal Year 2003 Funding and Reported Obligations in Support of the Global War on Terrorism	http://www.gao.gov/new.items/d04668.pdf
GAO	GAO-04-730T	4/28/2004	United Nations: Observations on the Management and Oversight of the Oil for Food Program	http://www.gao.gov/new.items/d04730t.pdf
GAO	GAO-04-651T	4/7/2004	United Nations: Observations on the Oil for Food Program	http://www.gao.gov/new.items/d04651t.pdf
GAO	GAO-04-484	4/1/2004	Operation Iraqi Freedom: Long-standing Problems Hampering Mail Delivery Need To Be Resolved	http://www.gao.gov/new.items/d04484.pdf
GAO	GAO-04-559	4/1/2004	State Department Issues Affecting Iraq National Congress Support Foundation	http://www.gao.gov/new.items/d04559.pdf
GAO	GAO-04-562T	3/24/2004	Military Prepositioning: Observations on Army and Marine Corps Programs During Operation Iraqi Freedom and Beyond	http://www.gao.gov/new.items/d04562t.pdf
GAO	GAO-04-579T	3/18/2004	Recovering Iraq's Assets: Preliminary Observations on U.S. Efforts and Challenges	http://www.gao.gov/new.items/d04579t.pdf
GAO	GAO-04-305R	12/18/2003	Defense Logistics: Preliminary Observations on the Effectiveness of Logistics Activities during Operation Iraqi Freedom (Briefing)	http://www.gao.gov/new.items/d04305r.pdf
GAO	GAO-03-1088	9/1/2003	Military Operations: Fiscal Year 2003 Obligations Are Substantial, But May Result in Less Obligations Than Expected	http://www.gao.gov/new.items/d031088.pdf
GAO	GAO-03-792R	5/15/2003	Rebuilding Iraq	http://www.gao.gov/new.items/d03792r.pdf

Total GAO Audits = 106

SIGIR COMPLETED AUDITS AS OF SEPTEMBER 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	09-007	October 2008	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission
SIGIR	09-006	October 2008	Status of Department of State Economic Support Fund Interagency Agreements With The U.S. Army Corps of Engineers in Iraq
SIGIR	09-005	October 2008	Agencies Need Improved Financial Data Reporting for Private Security Contractors
SIGIR	09-004	October 2008	Iraq Reconstruction Project Terminations Represent a Range of Actions
SIGIR	09-003	October 2008	Cost, Outcome, and Oversight of Local Governance Program Contracts With Research Triangle Institute
SIGIR	09-002	October 2008	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue
SIGIR	09-001	October 2008	Opportunities To Enhance U.S. Democracy-building Strategy for Iraq
SIGIR	08-024	July 2008	Information on Special Department of Defense Program to Foster Economic Recovery in Iraq
SIGIR	08-023	July 2008	Anticorruption Efforts in Iraq: U.S. and Iraq Take Actions but Much Remains To Be Done
SIGIR	08-022	July 2008	Government of Iraq Increasingly Funding Iraq Security Force Infrastructure Development, but Substantial U.S. Support Remains
SIGIR	08-021	July 2008	Comprehensive Plan Needed To Guide the Future of the Iraq Reconstruction Management System
SIGIR	08-020	July 2008	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Efforts
SIGIR	08-019	July 2008	Outcome, Cost, and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.
SIGIR	08-018	July 2008	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC
SIGIR	08-017	April 2008	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed To Avoid Waste
SIGIR	08-016	April 2008	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan
SIGIR	08-015	April 2008	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, Measuring Stability and Security in Iraq
SIGIR	08-014	April 2008	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
SIGIR	08-013	April 2008	Interim Report on Iraq Reconstruction Contract Terminations
SIGIR	08-011	April 2008	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation
SIGIR	08-012	March 2008	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
SIGIR	08-004	January 2008	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center
SIGIR	08-005	January 2008	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts
SIGIR	08-006	January 2008	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
SIGIR	08-007	January 2008	Efforts To Implement a Financial-Management Information System in Iraq
SIGIR	08-008	January 2008	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success
SIGIR	08-009	January 2008	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance
SIGIR	08-010	January 2008	Outcome, Costs, and Management Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
SIGIR	08-002	October 2007	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
SIGIR	08-003	October 2007	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
SIGIR	08-001	October 2007	Interim Report on Efforts and Further Actions Needed To Implement a Financial Management Information System in Iraq
SIGIR	07-010	October 2007	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
SIGIR	07-016	October 2007	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
SIGIR	07-011	October 2007	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
SIGIR	07-015	October 2007	Review of the Effectiveness of the Provincial Reconstruction Team Program In Iraq
SIGIR	07-008	July 2007	Fact Sheet: U.S. Government Organizations' Role and Responsibilities for Iraq Relief and Reconstruction Activities

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	07-014	July 2007	Status of the Provisional Reconstruction Team Program Expansion in Iraq
SIGIR	07-007	July 2007	Status of U.S. Government Anticorruption Efforts in Iraq
SIGIR	07-009	July 2007	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
SIGIR	07-003	July 2007	Review of Financial Reporting and Cost-to-complete Estimates for Iraq Relief and Reconstruction U.S.-funded Programs and Projects
SIGIR	07-004	July 2007	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
SIGIR	07-005	July 2007	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction
SIGIR	07-001	June 2007	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
SIGIR	07-013	April 2007	Sustainment of the Advanced First Responder Network (Restricted)
SIGIR	07-006	April 2007	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
SIGIR	07-012	April 2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
SIGIR	07-002	April 2007	Status of the Advanced First Responder Network
SIGIR	06-029	January 2007	Review of DynCorp International, LLC, Contract Number S-LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support
SIGIR	06-030	January 2007	Status of Medical Equipment and Other Non-Construction Items Purchased for Primary Healthcare Centers
SIGIR	06-040	January 2007	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
SIGIR	06-042	January 2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted-Limited Distribution)
SIGIR	06-043	January 2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
SIGIR	06-044	January 2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
SIGIR	06-045	January 2007	Status of Ministerial Capacity Development in Iraq
SIGIR	06-036	January 2007	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)
SIGIR	06-039	January 2007	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
SIGIR	06-034	October 2006	Status of the Provincial Reconstruction Team Program in Iraq
SIGIR	06-032	October 2006	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities
SIGIR	06-033	October 2006	U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund
SIGIR	06-031	October 2006	Management of the Iraqi Interim Government Fund
SIGIR	06-035	October 2006	Interim Audit Report on Inappropriate Use of Proprietary Data Markings By the Logistics Civil Augmentation Program (LOGCAP) Contractor
SIGIR	06-028	October 2006	Review of Administrative Task Orders for Iraq Reconstruction Contracts
SIGIR	06-038	September 2006	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure
SIGIR	06-037	September 2006	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
SIGIR	06-026	July 2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
SIGIR	06-017	July 2006	Transition of Iraqi Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-019	July 2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
SIGIR	06-020	July 2006	Review of the Advanced First Responder Network
SIGIR	06-021	July 2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
SIGIR	06-023	July 2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, January Through March 2006
SIGIR	06-025	July 2006	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006
SIGIR	06-014	July 2006	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)
SIGIR	06-024	July 2006	Joint Cash Count—Iraq National Weapons Card Program

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	06-018	July 2006	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005
SIGIR	06-007	April 2006	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-011	April 2006	Management of the Primary Healthcare Centers Construction Projects
SIGIR	06-003	April 2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
SIGIR	06-004	April 2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, October through December 2005
SIGIR	06-005	April 2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
SIGIR	06-008	April 2006	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central
SIGIR	06-009	April 2006	Review of Task Force Shield Programs
SIGIR	06-010	April 2006	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
SIGIR	06-012	April 2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah
SIGIR	06-013	April 2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq
SIGIR	06-015	April 2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
SIGIR	06-001	April 2006	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
SIGIR	06-016	April 2006	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006
SIGIR	06-006	April 2006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-002	February 2006	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund
SIGIR	05-026	January 2006	Fact Sheet on the Use of the \$50 Million Appropriation To Support the Management and Reporting of the Iraq Relief and Reconstruction Fund
SIGIR	05-027	January 2006	Methodologies for Reporting Cost-To-Complete Estimates
SIGIR	05-029	January 2006	Challenges Faced In Carrying Out Iraq Relief and Reconstruction Fund Activities
SIGIR	05-028	January 2006	GRD-PCO Management of the Transfer of IRRF-Funded Assets to the Iraqi Government
SIGIR	05-023	January 2006	Management of Rapid Regional Response Program Contracts in South-Central Iraq
SIGIR	05-024	January 2006	Management of the Mansuria Electrical Reconstruction Project
SIGIR	05-025	January 2006	Management of the Commander's Emergency Response Program for Fiscal Year 2005
SIGIR	05-016	October 2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
SIGIR	05-020	October 2005	Management of the Contracts, Grant, and Micropurchases Used To Rehabilitate the Kerbala Library
SIGIR	05-015	October 2005	Management of Rapid Regional Response Program Grants in South-Central Iraq
SIGIR	05-017	October 2005	Award Fee Process for Contractors Involved In Iraq Reconstruction
SIGIR	05-021	October 2005	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting
SIGIR	05-022	October 2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
SIGIR	05-018	October 2005	Management of Iraq Relief and Reconstruction Fund Program: Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189
SIGIR	05-014	October 2005	Management of Commander's Emergency Response Program for Fiscal Year 2004
SIGIR	05-019	September 2005	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
SIGIR	05-013	September 2005	Controls over Equipment Acquired by Security Contractors
SIGIR	05-010	July 2005	Interim Briefing to the Project and Contracting Office-Iraq and the Joint Contracting Command-Iraq on the Audit of the Award Fee Process
SIGIR	05-011	July 2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
SIGIR	05-012	July 2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management—Construction Quality Assurance

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	05-009	July 2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
SIGIR	05-006	April 2005	Control of Cash Provided to South-Central Iraq
SIGIR	05-007	April 2005	Administration of Iraq Relief and Reconstruction Fund Contract Files
SIGIR	05-008	April 2005	Administration of Contracts Funded by the Development Fund for Iraq
SIGIR	05-005	April 2005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defence Services Limited
SIGIR	05-004	January 2005	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process
SIGIR	05-003	November 2004	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
SIGIR	05-002	October 2004	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
SIGIR	05-001	October 2004	Coalition Provisional Authority Control of Appropriated Funds
SIGIR	04-008	July 2004	Coalition Provisional Authority Control Over Seized and Vested Assets
SIGIR	04-004	July 2004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
SIGIR	04-009	July 2004	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq
SIGIR	04-013	July 2004	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award
SIGIR	04-007	July 2004	Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
SIGIR	04-011	July 2004	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
SIGIR	04-005	July 2004	Award of Sector Design-Build Construction Contracts
SIGIR	04-006	July 2004	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
SIGIR	04-001	June 2004	Coalition Provisional Authority Coordination of Donated Funds
SIGIR	04-002	June 2004	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq
SIGIR	04-003	June 2004	Federal Deployment Center Forward Operations at the Kuwait Hilton

Total SIGIR Audits = 129

Note: For copies of SIGIR audits, see <http://www.sigir.mil/audits/Default.aspx>.

USAAA COMPLETED AUDITS AS OF SEPTEMBER 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2008-0286-ALL	9/30/2008	Management of Shipping Containers in Southwest Asia—Kuwait	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0286-ALL
USAAA	A-2008-0287-ALL	9/30/2008	Followup Audit of Asset Visibility and Container Management—Operation Iraqi Freedom, U.S. Central Command	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0287-ALL
USAAA	A-2008-0255-FFS	9/30/2008	Accountability of Contractors on the Battlefield	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0255-FFS
USAAA	A-2008-0178-FFI	7/1/2008	Operational Purchases of Information Technology Equipment, Systems, and Services-U.S.Army Forces Command	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0178-FFI
USAAA	A-2008-0182-FFS	7/15/2008	Temporary Change of Station Orders and Housing for Mobilized Soldiers	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0182-FFS
USAAA	A-2008-0190-ALM	7/22/2008	Reset Metrics-Sustainment Maintenance	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0190-ALM
USAAA	A-2008-0234-FFF	9/2/2008	Use of Role-Players for Training at Combat Training Centers	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0234-FFF
USAAA	A-2008-0213-ALA	9/5/2008	Rapid Fielding Initiative—Program Executive Office Soldier, Fort Belvoir, Virginia	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0213-ALA
USAAA	A-2008-0256-ALM	9/17/2008	Overseeing Contracts for Field-Level Reset, U.S. Army Sustainment Command	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0256-ALM
USAAA	A-2008-0179-FFI	9/25/2008	Operational Purchases of Information Technology Equipment, Purchases, and Services-Iraq and Kuwait	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0179-FFI
USAAA	A-2008-ALL-0201.002	3QR/FY 2008	CID Assist—Payments for Housing Support—Kuwait	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0201-ALL
USAAA	A-2008-ALL-0466.000	3QR/FY 2008	Follow Up of Offline Purchases	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0466-ALL
USAAA	A-2008-ALM-0313.000	3QR/FY 2008	Automatic Reset Items—Depot	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0313-ALM
USAAA	A-2008-ALM-0247.000	3QR/FY 2008	Sustainment of Left Behind Equipment	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0247-ALM
USAAA	A-2008-FFD-0098.000	3QR/FY 2008	Advanced Training for Explosive Ordnance Disposal Soldiers	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0098-FFD
USAAA	A-2008-ALL-0320.001	2QR/FY 2008	Contracting Operations at the Joint Contracting Command - Iraq/ Afghanistan - Bagram	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0320-ALL
USAAA	A-2008-ALL-0319.000	2QR/FY 2008	Audit of Contracting Operations at the Joint Contracting Command - Iraq/ Afghanistan - Balad	https://www.aaa.army.mil/AAA/AuditRepo--Adobe/08%20REPORTS/A-2008-0319-ALL
USAAA	A-2007-FFS-0553.000	4QR/FY 2007	Accountability of Contractors on the Battlefield	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0553-FFS
USAAA	A-2008-ALL-0318.00	3/17/2008	Audit of Army Corps of Engineers Contracting Functions in Iraq	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0318-ALL
USAAA	A-2008-ALL-0204.000	3/14/2008	Audit of Government Property Provided to Contractors – Kuwait Base Operations	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0204-ALL
USAAA	A-2007-ALL-0081	9/6/2007	Management of Shipping Containers in Southwest Asia	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0145-ALL
USAAA	A-2007-ALL-0887.003	8/5/2007	Audit of Joint Contracting Command-Afghanistan	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0172-ALM
USAAA	A-2007-ALL-0887.001	7/24/2007	Audit of Joint Contracting Command-Iraq	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-016--ALM
USAAA	A-2007-ALL-0212.001	1/27/2007	Audit of LOGCAP Operations in Support of OIF-Power Generators	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0109-FFM
USAAA	A-2007-ALL-0329	10/26/2006	Audit of U.S. Army Contracting Command Southwest Asia-Kuwait	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0142-ALM
USAAA	A-2006-ALL-0397	6/26/2006	Retrograde Operations in Southwest Asia	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0120-ALM
USAAA	A-2008-0098-ALL	4/3/2008	Management of Shipping Containers in Southwest Asia - Iraq	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0098-ALL

USAAA COMPLETED AUDITS AS OF SEPTEMBER 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2008-0091-ALL	3/31/2008	Internal Controls Over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2008-0090-ALL	3/20/2008	Supply Activities (H-Sites), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0090-ALL%20Supply%20Activities%20(H-Sites),%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf
USAAA	A-2008-0077-ALL	3/20/2008	Contract Administration Over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2008-0085-ALL	3/18/2008	Class III (Bulk and Retail) Fuel Operations in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0085-ALL%20Class%20III%20(Bulk%20and%20Retail)%20Fuel%20Operations%20in%20the%20Iraq%20Area%20of%20Operations.pdf
USAAA	A-2008-0075-ALL	3/12/2008	Contractor-Acquired Property, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0075-ALL%20Contractor-Acquired%20Property,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2008-0021-FFS	11/28/2007	Army Operational Plans for Contractor Support on the Battlefield	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0021-FFS%20Army%20Operational%20Plans%20for%20Contractor%20Support%20on%20the%20Battlefield.pdf
USAAA	A-2008-0010-ALL	11/2/2007	Follow-Up Audit of Internal Controls over Cargo Container Payments, Military Surface Deployment, and Distribution Command	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0010-ALL%20Followup%20Audit%20of%20Internal%20Controls%20Over%20Cargo%20Container%20Payments,%20Military%20Surface.pdf
USAAA	A-2007-0204-ALL	9/28/2007	Defense Base Act Insurance for the Logistics Civil Augmentation Program, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	For Official Use Only
USAAA	A-2007-0149-ALL	8/23/2007	The Army's Theater Linguist Program in Afghanistan, Operation Enduring Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0149-ALL%20Army%20Theater%20Linguist%20Program%20in%20Afghanistan,%20Operation%20Enduring%20Freedom.pdf
USAAA	A-2007-0104-ALL	3/23/2007	Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0104-ALL%20Cost-Effectiveness%20of%20Transitioning%20Work%20Under%20the%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2007-0093-ALL	3/9/2007	Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0093-ALL%20Cost-Effectiveness%20of%20Transitioning%20Selected%20Functions%20Performed%20at%20the%20Theater.pdf
USAAA	A-2007-0040-ALL	1/16/2007	Procedures for Managing the Overaged Repairable Items List at the Tactical Wheeled Vehicle Refurbishment	https://www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0040-ALL%20Procedures%20for%20Managing%20the%20Overaged%20Repairable%20Items%20List%20at%20the%20Tactical%20Wheeled.pdf
USAAA	A-2007-0019-ALL	11/21/2006	Distribution Functions, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/schedule/ProjectProducts.asp
USAAA	A-2007-0011-ALL	11/16/2006	Nontactical Vehicle Usage in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/schedule/ProjectProducts.asp
USAAA	A-2006-0254-ALL	9/29/2006	Audit of the Procedures for Transferring Property During the Base Closure Process in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0254-ALL%20Procedures%20for%20Transferring%20Property%20During%20the%20Base%20Closure%20Process.pdf
USAAA	A-2006-0253-ALL	9/28/2006	Audit of the Cost-Effectiveness of Transitioning the General Support Supply Support Activity (Task Order 87) From Contingency to Sustainment Contracting, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0253-ALL%20Cost-Effectiveness%20of%20Transitioning%20the%20General%20Support%20Supply%20Support%20Activity.pdf

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2006-0233-ALL	9/22/2006	Clothing Issue Facilities, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0233-ALL%20Clothing%20Issue%20Facilities,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf
USAAA	A-2006-0168-ALL	8/4/2006	Report on the Subsistence Prime Vendor Contract, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0168-ALL%20Subsistence%20Prime%20Vendor%20Contract,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0158-ALL	7/11/2006	Report on Class IX (Aviation) Warehouse Staffing, Camp Anaconda, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom (Project A-2006-ALL-0264.001), Audit Report	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0158-ALL%20Class%20IX%20(Aviation)%20Warehouse%20Staffing,%20Camp%20Anaconda,%20Audit%20of%20Logistics%20Civil.pdf
USAAA	A-2006-0099-ALL	4/25/2006	Program Management in the Iraq Area of Operations—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0099-ALL%20Program%20Management%20in%20the%20Iraq%20Area%20of%20Operations,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20.pdf
USAAA	A-2006-0091-ALL	4/4/2006	Theater Transportation Mission (Task Order 88)—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0091-ALL%20Management%20of%20the%20Theater%20Transportation%20Mission%20(Task%20Order%2088).pdf
USAAA	A-2006-0090-ALE	3/31/2006	Follow-up Audit II of the Commander's Emergency Response Program and Quick Response Fund	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0090-ALE%20Followup%20II%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response%20Fund.pdf
USAAA	A-2006-0083-ALL	3/21/2006	Retrograde Operations (Task Order 87)—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0083-ALL%20Retrograde%20Operations%20(Task%20Order%2087),%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0081-ALL	3/17/2006	Unliquidated Obligations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0081-ALL%20Unliquidated%20Obligations,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0046-ALA	1/31/2006	Audit of Fund Accountability for Iraq Relief and Reconstruction Fund 2 (IRRF 2)	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0046-ALA%20Fund%20Accountability%20for%20Fiscal%20Year%202004%20Iraq%20Relief%20and%20Reconstruction%20Funds.pdf
USAAA	A-2006-0047-ALL	1/11/2006	Base Closure Process in the Iraq Area of Operations	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0047-ALL%20Base%20Closure%20Process%20in%20the%20Iraq%20Area%20of%20Operations.pdf
USAAA	A-2005-0332-ALE	9/30/2005	Follow-up of Commander's Emergency Response Program (CERP) and Quick Response Fund (QRF)	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0332-ALE%20Followup%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response%20Fund%20Rev.pdf
USAAA	A-2005-0194-ALA	5/26/2005	Project Management Support of Iraq Reconstruction PCO	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0194-ALA%20Program%20Management%20in%20Support%20of%20Iraq%20Reconstruction.pdf
USAAA	A-2005-0173-ALE	5/2/2005	Commanders' Emergency Response Program and Quick Response Fund	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0173-ALE%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response.pdf
USAAA	A-2005-0078-FFG	3/2/2005	Coalition Provisional Authority Travel Procedures	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0078-FFG%20Coalition%20of%20Provisional%20Authority%20Travel%20Process.pdf
USAAA	A-2005-0095-FFG	2/16/2005	Vested & Seized Assets, Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0095-FFG%20Vested%20and%20Seized%20Assets.pdf
USAAA	A-2005-0043-ALE	11/24/2004	LOGCAP Kuwait	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0043-ALE%20Logistics%20Civil%20Augmentation%20Program%20in%20Kuwait.pdf
USAAA	A-2004-0438-AML	8/12/2004	Definitization of Task Orders for LOGCAP	https://www.aaa.army.mil/AAA/AuditReports--Adobe/04%20REPORTS/A-2004-0438-AML.pdf
USAAA	A-2004-0305-FFG	5/18/2004	Time Sensitive Report, Audit of Vested and Seized Assets, Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/04%20REPORTS/A-2004-0305-FFG.pdf

Total USAAA Audits = 61

USAID OIG COMPLETED AUDITS AS OF SEPTEMBER 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAID OIG	E-267-08-006-P	9/30/2008	USAID/Iraq's Agribusiness Program	http://www.usaid.gov/oig/public/fy08rpts/e-267-08-006-p.pdf
USAID OIG	E-267-08-005-P	8/5/2008	Audit of USAID/Iraq's Community Action Program II	http://www.usaid.gov/oig/public/fy08rpts/e-267-08-005-p.pdf
USAID OIG	E-267-08-004-P	7/3/2008	Audit of USAID/Iraq's Monitoring and Evaluation Performance Program	http://www.usaid.gov/oig/public/fy08rpts/e-267-08-004-p.pdf
USAID OIG	E-267-08-003-P	6/24/2008	Audit of USAID/Iraq's Management of Its Official Vehicle Fleet	http://www.usaid.gov/oig/public/fy08rpts/e-267-08-003-p.pdf
USAID OIG	E-267-08-002-P	4/3/2008	Audit of USAID/Iraq's Marla Ruzicka War Victims Assistance Fund	http://www.usaid.gov/oig/public/fy08rpts/e-267-08-002-p.pdf
USAID OIG	E-267-08-001-P	3/18/2008	Audit of USAID/Iraq's Community Stabilization Program	http://www.usaid.gov/oig/public/fy08rpts/e-267-08-001-p.pdf
USAID OIG	E-267-07-008-P	9/26/2007	Audit of USAID/Iraq's Participation in Provincial Reconstruction Teams in Iraq	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-008-p.pdf
USAID OIG	E-267-07-007-P	7/31/2007	Audit of USAID/Iraq's Local Governance Activities	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-007-p.pdf
USAID OIG	E-267-07-006-P	7/11/2007	Audit of the Office of Foreign Disaster Assistance Program in Iraq	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-006-p.pdf
USAID OIG	E-267-07-005-P	6/3/2007	Audit of USAID/Iraq's Activity Planning and Its Reporting Process Under Section 2207 of Public Law 108-106	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-005-p.pdf
USAID OIG	E-267-07-004-P	5/3/2007	Audit of USAID/Iraq Telecommunications Activities	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-004-p.pdf
USAID OIG	E-267-07-003-P	2/4/2007	Follow-up Audit of USAID/Iraq's Education Activities	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-003-p.pdf
USAID OIG	E-267-07-002-P	1/22/2007	Audit of USAID/Iraq's Agriculture Reconstruction and Development Program	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-002-p.pdf
USAID OIG	E-267-07-001-P	11/5/2006	Audit of USAID's/Iraq's Civil Society Activities	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-001-p.pdf
USAID OIG	E-267-06-004-P	8/16/2006	Audit of USAID'S Transition Initiatives in Iraq	http://www.usaid.gov/oig/public/fy06rpts/e-267-06-004-p.pdf
USAID OIG	E-267-06-002-P	2/16/2006	Audit of USAID/Iraq's Non-Expendable Property	http://www.usaid.gov/oig/public/fy06rpts/e-267-06-002-p.pdf
USAID OIG	E-267-05-005-P	9/27/2005	USAID/Iraq's Cash Control Procedures	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-005-p.pdf
USAID OIG	E-267-05-004-P	6/30/2005	Iraq's Water/Sanitation Activities	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-004-p.pdf
USAID OIG	E-267-05-003-P	6/29/2005	Iraq's Electrical Generation Activities	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-003-p.pdf
USAID OIG	E-267-05-002-P	2/28/2005	Audit of USAID/Iraq's Health System Strengthening Contract Activities	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-002-p.pdf
USAID OIG	E-267-05-001-P	1/31/2005	Audit of USAID/Iraq's Community Action Program	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-001-p.pdf
USAID OIG	A-267-05-005-P	1/6/2005	Audit of USAID's Compliance with Federal Regulations in Awarding the Contract to Kroll Security Services Inc.	http://www.usaid.gov/oig/public/fy05rpts/a-267-05-005-p.pdf
USAID OIG	A-000-04-004-P	9/23/2004	Audit of USAID's Compliance with Federal Regulations in Awarding Iraq Basic Education Phase II Contract	http://www.usaid.gov/oig/public/fy04rpts/a-000-04-004-p.pdf
USAID OIG	E-266-04-004-P	9/20/2004	Audit of USAID/Iraq's Economic Reform Program	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-004-p.pdf
USAID OIG	E-266-04-003-P	8/6/2004	Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase II Reconstruction and Rehabilitation, Program Advisors and Oversight Contract	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-003-p.pdf
USAID OIG	E-266-04-002-P	6/3/2004	Audit of USAID/Iraq's Infrastructure Reconstruction and Rehabilitation Program	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-002-p.pdf
USAID OIG	A-000-04-003-P	5/19/2004	Capping Report on Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase I Contracts	http://www.usaid.gov/oig/public/fy04rpts/a-000-04-003-p.pdf
USAID OIG	E-266-04-001-P	3/19/2004	Audit of USAID's Results Data for Its Education Activities in Iraq	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-001-p.pdf

Total USAID-OIG Audits = 28